
23RD JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
(PARISHES OF ASCENSION, ASSUMPTION,
AND ST. JAMES)

FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

23RD JUDICIAL DISTRICT PUBLIC DEFENDER
OFFICE

(PARISHES OF ASCENSION, ASSUMPTION,
AND ST. JAMES)

FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

CONTENTS

	<u>Page</u>
<u>INDEPENDENT AUDITORS' REPORTS</u>	
Independent Auditors' Report	1-3
<u>REQUIRED SUPPLEMENTARY INFORMATION – PART I</u>	
Management's Discussion and Analysis	4-9
<u>BASIC FINANCIAL STATEMENTS – PART II</u>	
Statement of Net Position	10
Statement of Activities	11
Balance Sheet – Governmental Fund	12
Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Position	13
Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Fund	14
Reconciliation of the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balance to the Statement of Activities	15
Notes to Financial Statements	16-24
<u>REQUIRED SUPPLEMENTARY INFORMATION – PART III</u>	
Budgetary Comparison Schedule – General Fund	25
<u>SUPPLEMENTARY INFORMATION – PART IV</u>	
Schedules of Compensation, Benefits and Other Payments to Chief Executive Officer	26-27
Justice System Funding Schedule- Receiving Entity	28
<u>OTHER REPORTS REQUIRED BY <i>GOVERNMENT AUDITING STANDARDS</i></u>	
Independent Auditors' Report on Internal Control over Financial Reporting And on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	29-30
<u>OTHER REPORTS</u>	
Schedule of Findings and Responses	31
Schedule of Prior Year Findings	32



INDEPENDENT AUDITORS' REPORT

Honorable Tonya Clark
23rd Judicial District Public Defender Office
(Parishes of Ascension, Assumption, and St. James)

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of the 23rd Judicial District Public Defender Office (the "Public Defender") as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Public Defender'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 the 23rd Judicial District Public Defender Office as of June 30, 2023, 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 the financial audits contained in *Government Auditing Standards*, issued by the Comptroller of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Public Defender 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 opinions.

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

Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 Public Defender'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 Public Defender's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and Budgetary Comparison Schedule on pages 4 through 9 and 25, respectively, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the 23rd Judicial District Public Defender Office's basic financial statements. The Schedules of Compensation, Benefits and Other Payments to Chief Executive Officer and the Justice System Funding Schedule-Receiving Entity 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 statement 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 chief executive officer and justice system funding schedule-receiving entity information 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 a report dated September 8, 2023, on our consideration of the Public Defender'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 Public Defender'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 Public Defender's internal control over financial reporting and compliance.



September 8, 2023
Gonzales, Louisiana

23RD JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2023

This section of the 23rd Judicial District Public Defender Office's (Public Defender) financial report presents our discussion and analysis of the Public Defender's financial performance during the year ended on June 30, 2023. Please read it in conjunction with the Public Defender's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- The Public Defender's total net position increased by \$265,479 over the course of the year's operations.
- The Public Defender's revenues were \$265,479 more than the \$1,184,746 expenses incurred for the services that were provided.
- Revenues for the Public Defender's governmental activities increased by 7.1 percent, or approximately \$96,000 to \$1,450,225, while expenses for the year increased by 0.7 percent, or approximately \$8,900 to \$1,184,746.
- The general fund reported a fund balance of \$1,040,787, an increase from June 30, 2023 of 34 percent.

OVERVIEW OF THE FINANCIAL STATEMENTS

This report consists of four parts-management's discussion and analysis (this section), the basic financial statements, required supplementary information and other supplementary information. The basic financial statements include two kinds of statements that present different views of the Public Defender:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the Public Defender's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the Public Defender's government, reporting the Public Defender's operations in more detail than the government-wide statements.
- The governmental fund statements tell how general government services were financed in the short term as well as what remains for future spending.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and relate to one another.

Figure A-1 summarizes the major features of the Public Defender's financial statements, including the portion of the Public Defender's government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure of contents of each of the statements.

23RD JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2023

Figure A-1

Major Features of Public Defender's Government-wide and Fund Financial Statements

	Fund Statements	
	Government-wide Statements	Governmental Fund
Scope	Entire Public Defender government	The activities of the Public Defender
Required financial statements	<ul style="list-style-type: none"> • Statement of net position • Statement of activities 	<ul style="list-style-type: none"> • Balance sheet • Statement of revenues, expenditures, and changes in fund balance
Accounting basis and measurements focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included
Type of Inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received or have otherwise been incurred

23RD JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2023

Government-wide Statements

The government-wide statements report information about the Public Defender as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and liabilities. All of the current periods revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the Public Defender's net position and how they have changed. Net Position, the difference between the Public Defender's assets and liabilities, is one way to measure the Public Defender's financial health, or position.

- Over time, increases or decreases in the Public Defender's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the Public Defender you need to consider additional non-financial factors such as the demand for indigent defense.

The government-wide financial statements of the Public Defender include:

- Governmental activities – most of the Public Defender's basic services are included here such as cost on fines and forfeitures and intergovernmental revenues.

Fund Financial Statements

The fund financial statements provide more detailed information about the Public Defender's most significant funds not the Public Defender as a whole. Funds are accounting devices that the Public Defender uses to keep track of specific sources of funding and spending for particular purposes.

The Public Defender has one type of fund:

- Governmental Fund-All of the Public Defender's basic services are included in the governmental fund, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Public Defender's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental fund statements.

23RD JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2023

FINANCIAL ANALYSIS OF THE PUBLIC DEFENDER AS A WHOLE

Net position. The Public Defender's net position increased between the year ended 2023 and 2022 to \$1,043,470. (See Table A-1.)

Table A-1
Public Defender's Net Position

	Governmental Activities	
	June 30, 2023	June 30, 2022
Current and other assets	\$ 1,043,909	\$ 777,010
Capital assets, net	2,683	1,587
Total assets	1,046,592	778,597
Current liabilities	3,122	606
Total liabilities	3,122	606
Net position		
Net investment in capital assets	2,683	1,587
Unrestricted	1,040,787	776,404
Total net position	\$ 1,043,470	\$ 777,991

Net position of the Public Defender's governmental activities increased \$265,479 or 34.1 percent during the year. Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by enabling legislation or other legal requirements increased from \$776,404 at June 30, 2022, to \$1,040,787 at the end of the current fiscal year.

Changes in net position. The Public Defender's total revenues increased 7.1 percent to \$1,450,225. (See Table A- 2). Approximately 53 percent of the Public Defender's revenue comes from state funds, distributed by the Louisiana Public Defender Board (LPB) via the LA Department of Treasury. These funds help the districts stay in good standing and amounts are determined by a formula-based distribution method, which factors in local funding and prior year expenditures.

The total cost of operations increased by \$8,900 or 0.7 percent. The Public Defender expenses cover all of the services performed by its office.

23RD JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2023

Governmental Activities

Revenues for the Public Defender's governmental activities increased 7.1 percent, while total expenses increased by \$8,900 or 0.7 percent.

Table A-2
Changes in Public Defender's Net Position

	<u>Governmental Activities</u>	
	<u>June 30, 2023</u>	<u>June 30, 2022</u>
Revenues		
Program revenues		
Charges for services	\$ 675,141	\$ 688,164
Interest	1,138	833
Miscellaneous	917	352
Intergovernmental	773,029	664,778
Total revenues	<u>1,450,225</u>	<u>1,354,127</u>
Expenses		
Personnel	1,065,938	1,091,207
Other Operating	118,808	84,675
Total expenses	<u>1,184,746</u>	<u>1,175,882</u>
Increase in net position	<u>\$ 265,479</u>	<u>\$ 178,245</u>

- The cost of all governmental activities for the year increased less than 1.0 percent to \$1,184,746 primarily due to the increase in insurance.

FINANCIAL ANALYSIS OF THE FUND

As the Public Defender completed the year, its governmental fund reported a fund balance of \$1,040,787, an increase from last year of \$264,383 or 34 percent.

General Fund Budgetary Highlights

Original budgeted revenues were \$1,280,253 and expenditures were \$1,469,000. There were no budget amendments over the course of the year.

23RD JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2023

CAPITAL ASSETS

Capital Assets

At June 30, 2023, the Public Defender had invested \$2,683 in capital assets. (See Table A-3.)

Table A-3
Public Defender's Capital Assets
(net of depreciation)

	Governmental Activities	
	June 30, 2023	June 30, 2022
Furniture and equipment	\$ 6,848	\$ 9,818
Accumulated Depreciation	(4,165)	(8,231)
Net Capital Assets	\$ 2,683	\$ 1,587

During the current fiscal year, The Public Defender purchased \$1,764 worth of new equipment, and disposed of old furniture and equipment totaling \$4,734, all of which was fully depreciated and no longer in service. Depreciation expense for the year ended June 30, 2023, was \$668.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The Public Defender is dependent on providing criminal legal services for indigent individuals in Ascension, Assumption, and St. James Parishes for approximately 48 percent of its revenues in the current fiscal year. The economy is not expected to generate any significant growth. The Public Defender's future revenues and expenditures are expected to increase over the next year. Revenues are expected to remain relatively consistent with current years.

CONTACTING THE PUBLIC DEFENDER'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the Public Defender's finances and to demonstrate the Public Defender's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Mrs. Tonya Clark, P.O. Box 1119, S. Irma Blvd. #102, Gonzales, LA 70737.

23RD JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)

STATEMENT OF NET POSITION

JUNE 30, 2023

ASSETS

Cash and cash equivalents	\$ 973,756
Receivables	70,153
Capital assets, net of depreciation	<u>2,683</u>
TOTAL ASSETS	<u><u>\$ 1,046,592</u></u>

LIABILITIES AND NET POSITION

LIABILITIES

Accounts payable	\$ 1,444
Payroll liabilities	<u>1,678</u>
TOTAL LIABILITIES	<u>3,122</u>

NET POSITION

Net investment in capital assets	2,683
Unrestricted	<u>1,040,787</u>
TOTAL NET POSITION	<u>1,043,470</u>
TOTAL LIABILITIES AND NET POSITION	<u><u>\$ 1,046,592</u></u>

The accompanying notes are an integral part of this statement.

23RD JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)

STATEMENT OF ACTIVITES
FOR THE YEAR ENDED JUNE 30, 2023

	<u>Expenses</u>	<u>Program Revenues</u> <u>Charges for Services</u>	<u>Net (Expense) Revenues and Changes in Net Position</u>
<u>FUNCTIONS/PROGRAMS</u>			
Governmental activities:			
General government	\$ 1,184,746	\$ 675,141	\$ (509,605)
Total governmental activities:	<u>\$ 1,184,746</u>	<u>\$ 675,141</u>	<u>(509,605)</u>
General Revenues:			
Intergovernmental			773,029
Interest			1,138
Miscellaneous			<u>917</u>
Total general revenues			<u>775,084</u>
Change in net position			265,479
Net position - July 1, 2022			<u>777,991</u>
Net position - June 30, 2023			<u>\$ 1,043,470</u>

The accompanying notes are an integral part of this statement.

23RD JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)

BALANCE SHEET
GOVERNMENTAL FUND
JUNE 30, 2023

ASSETS

Cash and cash equivalents	\$ 973,756
Receivables	70,153
	<hr/>
TOTAL ASSETS	\$1,043,909

LIABILITIES AND FUND BALANCE

Liabilities	
Accounts payable	\$ 1,444
Payroll liabilities	1,678
	<hr/>
TOTAL LIABILITIES	3,122
Fund Balance	
Unassigned	1,040,787
	<hr/>
TOTAL FUND BALANCE	1,040,787
	<hr/>
TOTAL LIABILITIES AND FUND BALANCE	\$1,043,909

The accompanying notes are an integral part of this statement.

23RD JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)

RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2023

Total fund balance - Governmental Fund		\$ 1,040,787
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in the governmental activities are not financial resources, therefore, are not reported in the fund.		
Cost of capital assets	\$ 6,848	
Less: accumulated depreciation	<u>(4,165)</u>	<u>2,683</u>
Total net position - Governmental Activities		<u>\$ 1,043,470</u>

The accompanying notes are an integral part of this statement.

23RD JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - GOVERNMENTAL FUND
FOR THE YEAR ENDED JUNE 30, 2023

REVENUES

Costs on fines and forfeitures	\$ 653,862
Intergovernmental	773,029
Application fees	21,279
Interest	1,138
Miscellaneous	917
	<hr/>
Total Revenues	1,450,225

EXPENDITURES

General government	
Personnel	1,065,938
Conflict	11,285
Office	23,278
Travel and training	6,085
Utilities	3,740
Professional fees	20,175
Insurance	51,790
Repairs	3,160
Dues & subscriptions	391
	<hr/>
Total Expenditures	1,185,842

Excess of Revenues Over Expenditures 264,383

Fund balance, beginning of year

776,404

Fund balance, end of year

\$ 1,040,787

The accompanying notes are an integral part of this statement.

23RD JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)

RECONCILIATION OF THE GOVERNMENTAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES

JUNE 30, 2023

Excess of Revenues Over Expenditures	\$264,383
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Amounts reported for governmental activities in the Statement of Activities are different because:

The governmental fund reports capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets are allocated over their estimated useful lives as a depreciation expense. This is the amount by which capital outlay exceeded depreciation expense.

Capital outlay capitalized	\$ 1,764	
Depreciation expense	<u>(668)</u>	<u>1,096</u>

Change in Net Position	<u>\$265,479</u>
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The accompanying notes are an integral part of this statement.

23RD JUDICIAL DISTRICT PUBLIC DEFENDER
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

INTRODUCTION

The 23rd Judicial District Public Defender Office, (the Public Defender) was established by the provision of Louisiana Revised Statute 15:141, to provide counsel to represent indigent, needy individuals, in criminal and quasi-criminal cases at the District Court level. This statute was passed in 2007 by the Louisiana Public Defender Act (Act 307) which dissolved local indigent boards and transferred all supervisory responsibilities to the Louisiana Public Defender Board (LPDB). The purpose of the Public Defender is to provide adequate legal representation of indigent persons charged with committing criminal offenses. The 23rd Judicial District Public Defender Office, encompasses the parishes of Ascension, Assumption, and St. James, Louisiana.

A. BASIS OF PRESENTATION

The accompanying basic financial statements of the 23rd Judicial District Public Defender Office have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

For the financial reporting purposes, in conformance with GASB Codification Section 2100, the 23rd Judicial District Public Defender Office is a subdivision of the State, under the direction of the LPDB. The LPDB, pursuant to the LA R.S. 15:161 (H), establishes the District Defender's salary and various other oversight duties. However, hiring, firing, and salaries for employees and contract workers within each district is the responsibility of the District Defender. The Louisiana Public Defender Board is financially independent and operates autonomously from the State of Louisiana and is independent from the district court system. Therefore, the Public Defender Office reports as a reporting entity, not as a component unit and these special purpose financial statements include only the transactions of the Public Defender Office.

C. FUND ACCOUNTING

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

23RD JUDICIAL DISTRICT PUBLIC DEFENDER
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. FUND ACCOUNTING (continued)

Governmental Funds

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

General Fund- the primary operating fund of the Public Defender and it accounts for all financial resources; except those required to be accounted for in other funds. The General Fund is available for any purpose it is expended or transferred in accordance with state and federal laws and according to Public Defender policy.

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Financial Statements (FFS)

The amounts reflected in the General Fund are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of Public Defender operations.

The amounts reflected in the General Fund use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined, and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Public Defender considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

23RD JUDICIAL DISTRICT PUBLIC DEFENDER
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING (continued)

Government-Wide Financial Statements (GWFS)

The Statement of Net Position and Statement of Activities display information about the Public Defender as a whole. These statements include all the financial activities of the Public Defender. Information contained in these columns reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets, and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Non-Exchange Transactions*.

Program Revenues- Program revenues included in the Statement of Activities are derived directly from Public Defender users as a fee for services; program revenues reduce the cost of the function to be financed directly from the Public Defender's general revenues.

E. BUDGETS AND BUDGETARY ACCOUNTING

The Public Defender's office follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with the Budget Act of the State of Louisiana, the Public Defender prepares an operating budget for the general fund at least fifteen days prior to the commencement of the budgetary year end. The operating budgets include proposed expenditures and the means of financing them for the upcoming year.
2. The budget is made available for public inspection for a fifteen-day period prior to a public hearing held to obtain taxpayer comment.
3. The budget for the General Fund is adopted on a basis consistent with generally accepted accounting principles (GAAP).
4. The budget is adopted at the public hearing and is authorized for implementation on the first day of the calendar year.
5. All annual appropriations lapse at year end.

23RD JUDICIAL DISTRICT PUBLIC DEFENDER
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

F. CASH AND CASH EQUIVALENTS

The entity's cash and cash equivalents are considered to be cash on hand, demand deposits, time deposits and short-term investments with original maturities of three months or less from the date of acquisition. Under state law, the Public Defender may deposit funds in demand deposits, interest bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United State, or under the laws of the United States.

G. RECEIVABLES AND PAYABLES

Receivables consist of all revenues earned at year end and not yet received. Payables consist of all liabilities incurred at year end and not yet paid.

H. 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 revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

I. CAPITAL ASSETS

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Public Defender maintains a threshold level of \$250 or more for capitalizing capital assets.

Capital assets and depreciation expense are recorded in the Statement of Net Position and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets are depreciated using the straight-line method over their estimated useful lives. Useful lives vary from 5 to 7 years.

23RD JUDICIAL DISTRICT PUBLIC DEFENDER
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. NET POSITION IN THE GOVERNMENT-WIDE FINANCIAL STATEMENTS

For the government-wide statement of net position, the net position amount is classified and displayed in three components:

- Net investment in capital assets - This component 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 borrowings that are attributable to the acquisition, construction, or improvement of those capital assets. At year end, the Public Defender did not have any borrowings that were related to capital assets.
- Restricted net position -This component consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, laws, or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- Unrestricted net position - This component consists of all other net position that do not meet the definition of "restricted" or "net investment in capital assets."

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

K. FUND BALANCE OF FUND FINANCIAL STATEMENTS

Nonspendable- represents amounts that are not expected to be converted to cash because they are either not in spendable form or legally or contractually required to be maintained intact.

Restricted- represents balances where constraints have been established by parties outside the Public Defender's office or imposed by law through constitutional provisions or enabling legislation.

Committed- represents balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Public Defender.

Assigned- represents balances that are constrained by the Public Defender's intent to be used for specific purposes, but are neither restricted nor committed.

Unassigned- represents balances for which there are no constraints.

23RD JUDICIAL DISTRICT PUBLIC DEFENDER
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

L. FUND BALANCE OF FUND FINANCIAL STATEMENTS (continued)

When expenditures are incurred for the purposes for which both restricted and unrestricted amounts are available, the Public Defender restricted amounts first, followed by unrestricted amounts. When expenditures are incurred for purposes for which committed, assigned and unassigned amounts are available, the Public Defender reduces committed amounts first, followed by assigned amounts and then unassigned amounts.

2. CASH AND CASH EQUIVALENTS

At June 30, 2023, the Public Defender had a demand cash account (book balances) totaling \$973,756. These deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value for the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Custodial Credit Risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The Public Defender does not have a deposit policy for custodial credit risk. As of June 30, 2023, the bank balance was not exposed to custodial credit risk.

3. RECEIVABLES

The Public Defender's has receivables of \$70,153 at June 30, 2023. These receivables consist of court fees and forfeitures and application fees.

23RD JUDICIAL DISTRICT PUBLIC DEFENDER
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

4. EXPENDITURES OF THE PUBLIC DEFENDER PAID BY THE PARISH COUNCIL

The Public Defender has office space housed in the Ascension Parish Courthouse, located in Gonzales, Louisiana. The monthly rent and utilities are paid for by the Parish of Ascension. These expenses are not included in the accompanying financial statements.

5. LITIGATIONS AND CLAIMS

The Public Defender is not aware of any pending or threatened litigation against the 23rd Judicial District Public Defender as of June 30, 2023. No claims were paid out or litigation costs incurred during the year ended June 30, 2023.

6. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended June 30, 2023 for governmental activities are as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital Assets Being Depreciated:				
Furniture and Equipment	\$ 9,818	\$ 1,764	(\$ 4,734)	\$ 6,848
Total Capital Assets Being Depreciated	<u>9,818</u>	<u>1,764</u>	<u>(4,734)</u>	<u>6,848</u>
Less Accumulated Depreciation for:				
Furniture and fixtures	(8,231)	(668)	4,734	(4,165)
Total Accumulated Depreciation	<u>(8,231)</u>	<u>(668)</u>	<u>4,734</u>	<u>(4,165)</u>
Governmental Activities Capital Assets, Net	<u>\$ 1,587</u>	<u>\$ 1,096</u>	<u>\$ -</u>	<u>\$ 2,683</u>

For the year ended June 30, 2023, depreciation expense was \$668.

23RD JUDICIAL DISTRICT PUBLIC DEFENDER
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

7. GOVERNMENTAL FUND REVENUES AND EXPENDITURES

For the year ended June 30, 2023, the major sources of governmental fund revenues and expenditures were as follows:

Revenues:

State Government

Appropriations – general	\$ 658,899	
Appropriations – special	103,250	
Revenue sharing	-	
Grants	10,880	
On-behalf payments	-	
Other	-	
Total		773,029

Local Government

Appropriations - general	-	
Appropriations - special	-	
Grants	-	
Statutory fines, forfeitures, fees, court costs, and other	653,862	
Taxes – millages, sales, special and other	-	
Criminal court fund	-	
On-behalf payments	-	
Other	-	
Total		653,862

Charges for Services

21,279

Investment earnings

1,138

Miscellaneous

917

Total Revenues		\$ 1,450,225
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Expenditures:

Personnel Services and Benefits

Salaries	\$969,534	
On-behalf payments – salaries	-	
Retirement contributions	-	
On-behalf payments – retirement	-	
Insurance	-	
On-behalf payments – insurance	-	
Payroll Taxes	12,404	
Other	84,000	
Total		1,065,938

23RD JUDICIAL DISTRICT PUBLIC DEFENDER
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

7. GOVERNMENTAL FUND REVENUES AND EXPENDITURES (continued)

Professional Development

Dues, Licenses, and registrations	216	
Travel	6,085	
Other	-	
Total	<u> </u>	6,301

Operating Costs

Library and research	175	
Contract services – attorney/legal	20,175	
Contract services – other	11,285	
Lease – office	-	
Lease – autos and other	-	
Travel- transportation	-	
Travel – other (conferences/seminars)	-	
Insurance	51,790	
Supplies	23,278	
Repairs and maintenance	3,160	
Utilities and telephone	3,740	
Other	-	
Total	<u> </u>	113,603

Debt Service

-

Capital Outlay

Total Expenditures \$1,185,842

8. SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date the financial statements were available to be issued, September 8, 2023, and determined that there were no events that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

23RD JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>REVENUES</u>				
Costs on fines and forfeitures	\$ 690,000	\$ 690,000	\$ 653,862	\$ (36,138)
Intergovernmental	571,453	571,453	773,029	201,576
Application fees	18,000	18,000	21,279	3,279
Interest	800	800	1,138	338
Miscellaneous	-	-	917	917
Total Revenues	<u>1,280,253</u>	<u>1,280,253</u>	<u>1,450,225</u>	<u>169,972</u>
<u>EXPENDITURES</u>				
Personnel	1,285,000	1,285,000	1,065,938	219,062
Conflict	20,000	20,000	11,285	8,715
Expert witness	20,000	20,000	-	20,000
Office	12,000	12,000	23,278	(11,278)
Investigations	60,000	60,000	-	60,000
Travel and training	15,000	15,000	6,085	8,915
Utilities	6,000	6,000	3,740	2,260
Rent and in-kind rent	-	-	-	-
Professional fees	22,000	22,000	20,175	1,825
Insurance	17,500	17,500	51,790	(34,290)
Repairs	4,500	4,500	3,160	1,340
Miscellaneous	-	-	-	-
Dues and subscriptions	7,000	7,000	391	6,609
Total Expenditures	<u>1,469,000</u>	<u>1,469,000</u>	<u>1,185,842</u>	<u>236,499</u>
Excess (Deficiency) of Revenues Over Expenditures	(188,747)	(188,747)	264,383	406,471
Fund balance, July 1, 2022	<u>188,747</u>	<u>188,747</u>	<u>776,404</u>	<u>587,657</u>
Fund balance, June 30, 2023	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,040,787</u>	<u>\$ 1,040,787</u>

23RD JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)

SCHEDULES OF COMPENSATION, BENEFITS
AND OTHER PAYMENTS TO CHIEF EXECUTIVE OFFICER
FOR THE YEAR ENDED JUNE 30, 2023

CHIEF EXECUTIVE OFFICER: Lisa Parker, 7/15/2022-10/31/2022

	<u>Totals</u>
Salary	\$ 12,000
Benefits- insurance	-
Cell phone reimbursements	-
Continuing professional education fees	-
Dues	-
Travel	-
	<hr/>
	\$ 12,000
	<hr/> <hr/>

23RD JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)

SCHEDULES OF COMPENSATION, BENEFITS
AND OTHER PAYMENTS TO CHIEF EXECUTIVE OFFICER
FOR THE YEAR ENDED JUNE 30, 2023

CHIEF EXECUTIVE OFFICER: Tonya B. Clark, 11/1/2022-6/30/2023

	<u>Totals</u>
Salary	\$ 71,923
Benefits- insurance	16,142
Benefits	429
Reimbursements - travel meals	913
Travel - mileage	4,429
Registration fees	175
Conference travel	470
Continuing education fees	215
Malpractice Insurance	693
	<u> </u>
	<u>\$ 95,389</u>

23RD JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)

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

CASH BASIS PRESENTATION
FOR THE YEAR ENDED JUNE 30, 2023

	First Six Month Period Ended 12/31/2022	Second Six Month Period Ended 6/30/2023
Receipts From:		
Ascension Parish Sheriff, Court Costs	92,632	129,050
Ascension Parish Sheriff, Bonding Fees	79,965	71,235
Assumption Parish Sheriff, Court Fees	26,973	30,017
Assumption Parish Sheriff, Bonding Fees	18,669	30,741
St. James Parish Sheriff, Court Costs	30,090	23,310
St. James Parish Sheriff, Bonding Fees	17,568	17,927
Ascension Parish Sheriff (Donaldsonville), Court Costs	13,410	17,190
Ascension Parish Sheriff (Donaldsonville), Bonding Fees	108	637
Town of Gramerey, Court Costs	630	1,060
City of Gonzales, Court Costs	13,005	13,140
City of Gonzales, Bonding Fees	1,980	1,395
Town of Sorrento, Court Costs	450	135
Other- Application fees	8,193	13,206
Subtotal Receipts	\$ 303,673	\$ 349,043
 Ending Balance of Amounts Assessed but Not Received	 \$ -	 \$ -



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

Honorable Tonya Clark
23rd Judicial District Public Defender Office
(Parishes of Ascension, Assumption, and St. James)

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the 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 23rd Judicial District Public Defender Office, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the 23rd Judicial District Public Defender Office's basic financial statements, and we have issued our report thereon dated September 8, 2023.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the 23rd 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 23rd Judicial District Public Defender Office's internal control. Accordingly, we do not express an opinion on the effectiveness of the 23rd Judicial District Public Defender Office's internal control.

A deficiency in internal controls 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 combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the 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.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 23rd Judicial District Public Defender Office's financial statements are free of 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 statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



September 8, 2023

Gonzales, Louisiana

23RD JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)

SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED JUNE 30, 2023

A. SUMMARY OF AUDIT RESULTS

1. The independent auditors' report expresses an unmodified opinion on whether the basic financial statements of the 23rd Judicial District Public Defender Office were prepared in accordance with GAAP.
2. No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of the 23rd Judicial District Public Defender Office, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit for the year ended June 30, 2023.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

None

C. FINDINGS – COMPLIANCE WITH STATE LAWS AND REGULATIONS

None

23rd JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)

SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

YEAR ENDED JUNE 30, 2023

A. FINDINGS – FINANCIAL STATEMENT AUDIT

None

B. FINDINGS – COMPLIANCE WITH STATE LAWS AND REGULATIONS

None

23RD JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)

STATEWIDE AGREED-UPON PROCEDURES REPORT

FOR THE YEAR ENDED JUNE 30, 2023



**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the 23rd Judicial District Public Defender Office and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2022 through June 30, 2023. The 23rd Judicial District Public Defender Office's management is responsible for those C/C areas identified in the SAUPs.

The 23rd 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, 2023. 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:

1) Written Policies and Procedures

A. 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 entity's operations:

- i. ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.

Written policies and procedures were obtained and address the functions noted above.

- ii. ***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.

Written policies and procedures were obtained and address the functions noted above with the exception of how vendors are added to the vendor list.

Management's response: Policy and procedures have been amended to include the same.

- iii. ***Disbursements***, including processing, reviewing, and approving.

Written policies and procedures were obtained and address the functions noted above.

- iv. ***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).

Written policies and procedures were obtained and address the functions noted above.

- v. **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.
Written policies and procedures were obtained and address the functions noted above.
- vi. **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
Written policies and procedures were obtained and address the functions noted above.
- vii. **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
Written policies and procedures were obtained and address the functions noted above.
- viii. **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 the statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
Not applicable.
- ix. **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
Written policies and procedures were obtained and address the functions noted above.
- x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
Not applicable.
- xi. **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.
Written policies and procedures were obtained and do not address the functions noted above.
Management's response: Policy and procedures have been amended to include the same.
- xii. **Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.
Written policies and procedures were obtained and address the functions noted above.

2) Board (or Finance Committee, if applicable)

A. 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:

- i. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws or other equivalent document.

The Public Defender does not have a board. The entity operates under the regulation of the State Public Defender Board.

- ii. For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. *Alternately, for those entities reporting on the nonprofit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

Not applicable

- iii. 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.

Not applicable.

- iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

Not applicable.

3) Bank Reconciliations

A. 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:

Obtained listing of bank accounts for the fiscal period from management and management's representation that listing is complete.

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

No exceptions noted.

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

No exceptions noted.

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

No documentation was noted reflecting that reconciling items that have been outstanding for more than 12 months have been researched.

Management's response: The third-party outside accounting firm contracted with the Public Defender's Office shall be contacted and a coordinated effort will be performed to obtain and research the outstanding items greater than 12 months old. It will be noted in the future that this not occur or that all practicable measures be taken so the same does not occur.

4) Collections (excluding electronic funds transfers)

- A. 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).

Obtained a listing of deposit sites and management's representation that listing is complete.

- B. 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:

Obtained a listing of collection locations and management's representation that listing is complete.

- i. Employees responsible for cash collections do not share cash drawers/registers;

Employees responsible for cash collections share a cash drawer.

Management's response: There is a segregation of cash collection between employees. The primary employee that collects the cash has a money bag for daytime collection purposes, the other has a locked box for collection of funds that are turned in at the end of the day for counting and depositing the next day. Efforts will be made in the segregation of duties of the collection process to the extent possible with the limited number of employees involved. Additionally, another locked box will be purchased and utilized as opposed to the current money bag for daytime collection.

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

No exceptions noted.

- iii. 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; and

No exceptions noted.

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

No exceptions noted.

- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.

No exceptions noted.

- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (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:

- i. Observe that receipts are sequentially pre-numbered.

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

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

Deposits were made not made within one day of receipt at the collection location.

Management's response: The Public Defender office intends to determine the cause in the delay for making the deposit to ensure all collections are deposited timely going forward.

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

No exceptions noted.

5) Non-Payroll Disbursements (excluding card purchases, travel reimbursements, and petty cash purchases)

- A. 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).

Obtained listing of locations that process payments and management's representation that listing is complete.

B. For each location selected under procedure #5A 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, then inquire of employees about their job duties), and observe that job duties are properly segregated such that:

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

No exceptions noted.

- ii. At least two employees are involved in processing and approving payments to vendors;

No exceptions noted.

- iii. 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;

No exceptions noted.

- iv. 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; and

The employee who processes payments also mails the checks after signatures are obtained.

Management's response: We have a full segregation of duties even with limited staff. We currently have no duplication of tasks and the employee who processes payments does not mail the check after signatures are obtained – a different employee mails the checks.

- v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

No exceptions noted.

C. For each location selected under procedure #5A 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

- i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and

No exceptions noted.

- ii. Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

The disbursement documentation included evidence of segregation of duties with the exception of 5Biv as noted above.

- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

No exception noted.

6) Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)

- A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase 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.

The Public Defender does not have any credit cards; therefore, this section is not applicable.

- B. Using the listing prepared by management, randomly select 5 cards (or all 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:

- i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and

Not applicable.

- ii. Observe that finance charges and late fees were not assessed on the selected statements.

Not applicable.

- C. Using the monthly statements or combined statements selected under procedure #7B 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 (e.g., each card should have 10 transactions subject to inspection). 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.

Not applicable.

7) Travel and Travel -Related Expense Reimbursements (excluding card transactions)

- A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements and 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:

Obtained listing of travel and related expense reimbursements and management's representation that listing is complete.

- i. If reimbursed using a per diem, observe that 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);

No exceptions noted.

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

No exceptions noted.

- iii. 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 Policies and Procedures procedure #1A(vii); and

No exceptions noted.

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

One out of the five reimbursements selected was not approved by someone other than the person receiving the reimbursement.

Management's response: All reimbursements will be reviewed and approved by someone other than the person receiving the reimbursement. It is standard practice to have the reimbursement reviewed and approved in writing by someone other than the person receiving the reimbursement and the same must have been an inadvertent omission.

8) Contracts

- A. 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

Obtained listing of contracts initiated or renewed during the fiscal period and management's representation that listing is complete.

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

Not applicable.

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

No exceptions noted.

- iii. If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and

No exceptions noted.

- iv. 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.

No exceptions noted.

9) Payroll and Personnel

- A. 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.

No exceptions noted.

- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and

- i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);

No exceptions noted.

- ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;

No exceptions noted.

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

No exceptions noted.

- iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

No exceptions noted.

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

No termination payments for the fiscal year.

- D. 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.

No exceptions noted.

10) Ethics

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and
- i. Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and

No exceptions noted.

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

No exceptions noted.

- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

No exceptions noted.

11) Debt Service

- A. 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 that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.

Not applicable.

- B. 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).

Not applicable.

12) Fraud Notice

- A. 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 as required by R.S. 24:523.

Management asserted that the entity did not have any misappropriations of public funds or assets.

- B. Observe that 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.

No exceptions noted.

13) Information Technology Disaster Recovery/Business Continuity

- A. Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."**

- i. 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 (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.

We performed the procedure and discussed the results with management.

- ii. 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.

- iii. 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.

- B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

No exceptions noted.

14) Sexual Harassment

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A above, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

No exceptions noted.

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

No exceptions noted.

- C. 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 that the report includes the applicable requirements of R.S. 42:344:

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

No exceptions noted.

- ii. Number of sexual harassment complaints received by the agency;

No exceptions noted..

- iii. Number of complaints which resulted in a finding that sexual harassment occurred;

No exceptions noted..

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

No exceptions noted..

- v. Amount of time it took to resolve each complaint.

No exceptions noted..

We were engaged by the 23rd 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.

We are required to be independent of the 23rd Judicial District Public Defender Office and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

Diez, Dupuy & Ruiz

Gonzales, Louisiana
September 8, 2023