

THIRTEENTH JUDICIAL DISTRICT
PUBLIC DEFENDER
Financial Report
Year Ended June 30, 2022

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



JOHN S. DOWLING & COMPANY
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John S. Dowling, CPA - 1904-1984
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Russell J. Stelly, CPA - 1942 - 2019
Harold Dupre, CPA - 1931-2019

Van L. Auld, CPA

Retired

Dwight Ledoux, CPA - 1998
Joel Lanclos, Jr., CPA - 2003
G. Kenneth Pavy, II, CPA - 2020

INDEPENDENT AUDITOR'S REPORT

To the Public Defender of
Thirteenth Judicial District
Public Defender
Evangeline Parish, Louisiana

Opinion

We have audited the accompanying financial statements of the governmental activities of the Thirteenth Judicial District Public Defender (the Public Defender) as of and for the year ended June 30, 2022, 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 accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of the Public Defender, 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 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 audit opinion.

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 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.

To the Public Defender of
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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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 budgetary comparison schedule on page 24 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

To the Public Defender of
Thirteenth Judicial District
Public Defender
Evangeline Parish, Louisiana
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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.

Management has omitted Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of 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 an opinion on the financial statements that collectively comprise the Public Defender's basic financial statements. The supplementary information on page 26 is 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 relate 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 audits 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 standard generally accepted in the United States of America. In our opinion, the Justice System Funding Schedule is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated December 21, 2022, on our consideration of the Thirteenth Judicial District 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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Public Defender's internal control over financial reporting and compliance.

To the Public Defender of
Thirteenth Judicial District
Public Defender
Evangeline Parish, Louisiana
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Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Louisiana Legislative Auditor, we have issued a report, dated December 21, 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 21, 2022

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

Thirteenth Judicial District Public Defender
Evangeline Parish, Louisiana

Statement of Net Position
June 30, 2022

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 50,111
Due from other governmental units	39,003
Capital assets (net)	<u>178,136</u>
Total assets	<u>267,250</u>
LIABILITIES	
Accounts payable	3,289
Accrued liabilities	<u>31,545</u>
Total liabilities	<u>34,834</u>
NET POSITION	
Net investment in capital assets	178,136
Unrestricted	<u>54,280</u>
Total net position	<u>\$ 232,416</u>

The accompanying notes are an integral part of this statement.

Thirteenth Judicial District Public Defender
Evangeline Parish, Louisiana

Statement of Activities
Year Ended June 30, 2022

Activities	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Fees, Fines and Charges for Services	Operating grants and contributions	Governmental Activities
Governmental activities:				
General government	<u>\$ 788,502</u>	<u>\$ 351,478</u>	<u>\$310,158</u>	\$(126,866)
		General revenues:		
				3,000
				260
				<u>2,194</u>
				(121,412)
				<u>353,828</u>
				<u>\$ 232,416</u>

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS

Thirteenth Judicial District Public Defender
Evangeline Parish, Louisiana

Balance Sheet
Governmental Fund - General Fund
June 30, 2022

ASSETS

Current assets:	
Cash	\$ 50,111
Accounts receivable	<u>39,003</u>
Total current assets	<u>\$ 89,114</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ 3,289
Health insurance payable	3,902
Salaries and payroll taxes payable	<u>27,643</u>
Total liabilities	<u>34,834</u>
Fund balance:	
Unassigned	<u>54,280</u>
Total liabilities and fund balance	<u>\$ 89,114</u>

The accompanying notes are an integral part of this statement.

Thirteenth Judicial District Public Defender
Evangeline Parish, Louisiana

Reconciliation of the Governmental Fund Balance Sheet
to the Statement of Net Position
June 30, 2022

Total fund balance for the governmental fund at June 30, 2022		\$ 54,280
Total net position reported for governmental activities in the statement of net position is different because:		
Cost of capital assets at June 30, 2022	\$ 183,422	
Less: Accumulated depreciation as of June 30, 2022	<u>(5,286)</u>	<u>178,136</u>
Net position at June 30, 2022		<u>\$ 232,416</u>

The accompanying notes are an integral part of this statement.

Thirteenth Judicial District Public Defender
 Evangeline Parish, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance
 Governmental Fund - General Fund
 Year Ended June 30, 2022

Revenues:

Court cost on fines and forfeitures -	
City court	\$ 43,444
Parish court	300,872
Fees for indigents	7,162
State grant	310,158
Rental income	3,000
Interest income	260
Miscellaneous income	<u>2,194</u>
Total revenues	<u>667,090</u>

Expenditures:

Current -	
General government - judicial:	
Advertising	215
Attorney fees	405,443
Dues & subscriptions	8,043
Expert Witnesses	5,200
Insurance	19,855
Investigators	5,576
Office expense	66,670
Professional fees	13,850
Repairs & maintenance	3,354
Salaries and related benefits	240,947
Travel	4,744
Utilities	9,502
Capital assets	<u>85,386</u>
Total expenditures	<u>868,785</u>

Net change in fund balance	(201,695)
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Fund balance, beginning	<u>255,975</u>
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Fund balance, ending	<u>\$ 54,280</u>
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The accompanying notes are an integral part of this statement.

Thirteenth Judicial District Public Defender
Evangeline Parish, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balance of the Governmental Fund
to the Statement of Activities
Year Ended June 30, 2022

Total net change in fund balance for year ended June 30, 2022 per the statement of revenues, expenditures and changes in fund balance		\$ (201,695)
The change in net position reported for governmental activities in the statement of activities is different because:		
Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balance	\$ 85,386	
Depreciation expense	<u>(5,103)</u>	<u>80,283</u>
Change in net position for the year ended June 30, 2022 per the statement of activities		<u>\$ (121,412)</u>

The accompanying notes are an integral part of this statement.

THIRTEENTH JUDICIAL DISTRICT PUBLIC DEFENDER
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements

(1) Summary of Significant Accounting Policies

The accompanying financial statements of the Thirteenth Judicial District Public Defender have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

The Thirteenth Judicial District Public Defender has been created by and in accordance with provisions of Louisiana Revised Statute 15:141-184 and Act 307 cited as the Louisiana Public Defender Act, for the purpose of employing appointed attorneys to defend indigent defenders.

This report includes all funds, which are controlled by or dependent on the Public Defender as an independent political subdivision of the State of Louisiana. The Public Defender is part of the district court system of the State of Louisiana; however it operates independently. These financial statements include only the transactions of this Public Defender.

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The statement of net position and statement of activities display information about the reporting government as a whole. They include the fund of the reporting entity, which is considered to be a governmental activity. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Public Defender's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients for 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.

THIRTEENTH JUDICIAL DISTRICT PUBLIC DEFENDER
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

Fund Financial Statements (FFS)

The accounts of the Public Defender are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The fund of the Public Defender is classified as a governmental fund. The emphasis on fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the entity or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The major fund and only fund of the Public Defender is described below:

Governmental Fund -

General Fund

The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the Public Defender and is used to account for the operations of the Public Defender's office. The various fees and charges due to the Public Defender's office are accounted for in this fund. General operating expenditures are paid from this fund.

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.

THIRTEENTH JUDICIAL DISTRICT PUBLIC DEFENDER
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

Measurement Focus

On the government-wide statement of net position and the statement of activities, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery) and financial position. All assets and liabilities (whether current or noncurrent) associated with its activities are reported. Government-wide fund equity is classified as net position. In the fund financial statements, the "current financial resources" measurement focus is used. Only current financial assets and liabilities are generally included on its balance sheet. Their operating statement presents sources and uses of available spendable financial resources during a given period. This fund uses fund balance as its measure of available spendable financial resources at the end of the period.

Basis of Accounting

In the government-wide statement of net position and statement of activities, the 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, deferred outflows of resources, liabilities, and deferred inflows of resources 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. Revenues are classified by source and expenditures are classified by function and character. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

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

THIRTEENTH JUDICIAL DISTRICT PUBLIC DEFENDER
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

Program revenues

Program revenues included in the statement of activities are derived directly from the program itself or from parties outside the Public Defender's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the Public Defender's general revenues.

Allocation of indirect expenses

The Public Defender reports all direct expenses by function in the statement of activities. Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the statement of activities. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Interest on long-term debt is considered an indirect expense and is reported separately on the statement of activities.

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Equity

Cash and interest-bearing deposits

For purposes of the statement of net position, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the Public Defender.

Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities include court costs on fines and forfeitures.

Capital Assets

Capital assets, which include property, furniture, and equipment, are reported in the governmental activities column in the government-wide financial statements. 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 acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

THIRTEENTH JUDICIAL DISTRICT PUBLIC DEFENDER
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

Depreciation of all exhaustible capital assets is recorded as an expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Equipment	5-10 years
Building & building improvements	40 years

In the fund financial statements, the acquisition of capital assets used in governmental fund operations is accounted for as capital outlay expenditures of the governmental fund upon acquisition.

Deferred Outflows of Resources and Deferred Inflows of Resources

In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively. There are no deferred inflows or outflows as of June 30, 2022.

Equity Classifications

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

- a. Net investment in capital assets – consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.
- b. Restricted net position – consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.
- c. Unrestricted net position – consist of all other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

In the fund statements, governmental fund equity is classified as fund balance. As such, fund balances of the governmental fund are classified as follows.

THIRTEENTH JUDICIAL DISTRICT PUBLIC DEFENDER
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

- a. Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
- b. Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- c. Committed – amounts that can be used only for specific purposes determined by a formal decision of the highest level of decision-making authority for the Public Defender.
- d. Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Public Defender’s adopted policy, only the Coordinator may assign amounts for specified purposes.
- e. Unassigned – all other spendable amounts.

When an expenditure is incurred for the purposes for which both restricted and unrestricted fund balance is available, the Public Defender considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Public Defender considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Public Defender has provided otherwise in his commitment or assignment actions.

E. Budgetary and Budgetary Accounting

A budget for the General Fund was prepared on a basis consistent with generally accepted accounting principals (GAAP). Budgeted amounts are as originally prepared or amended by the Public Defender. All budgetary appropriations lapse at the end of each fiscal year.

F. Vacation and Sick Leave

The Public Defender has not established a formal policy relating to the vesting and accrual of vacation and sick leave. At June 30, 2022, the Public Defender has no accumulated leave benefits required to be reported.

THIRTEENTH JUDICIAL DISTRICT PUBLIC DEFENDER
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

G. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires 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 and expenditures during the reporting period. Actual results could differ from those estimates.

(2) Cash and Interest-Bearing Deposits

Under state law, the Public Defender may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Public Defender may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2022, the Public Defender has cash demand deposits (book balances) totaling \$50,111.

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Public Defender's deposits may not be recovered or will not be able to recover collateral securities that are in the possession of an outside party. These deposits are stated at cost, which approximates market. Under state law these deposits (or the resulting bank balances) must be secured by federal deposit insurance or 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 pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at June 30, 2022, consisting of interest-bearing accounts totaling \$52,829, were secured in total by federal deposit insurance. The Public Defender does not have a policy for custodial credit risk.

(3) Capital Assets

	Balances July 1, 2021	Additions	Disposals	Balances June 30, 2022
Governmental activities				
Building	\$ 96,536	\$ -	\$ -	\$ 96,536
Building Improvements	-	74,288	-	74,288
Equipment	1,500	11,098	-	12,598
<u>Totals at historical cost</u>	<u>98,036</u>	<u>85,386</u>	<u>-</u>	<u>183,422</u>
Less accumulated depreciation				
Building	172	2,413	-	2,585
Building improvements	-	2,041	-	2,041
Equipment	11	649	-	660
<u>Total accumulated depreciation</u>	<u>183</u>	<u>5,103</u>	<u>-</u>	<u>5,286</u>
Governmental Activities				
Capital assets, net	<u>\$ 97,853</u>	<u>\$ 80,283</u>	<u>\$ -</u>	<u>\$ 178,136</u>

Depreciation expense was charged to governmental activities as follows:

General Government \$ 5,103

THIRTEENTH JUDICIAL DISTRICT PUBLIC DEFENDER
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

(4) Governmental Fund Revenues and Expenditures

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

Revenues:	
State government -	
Grants	\$ 310,158
Local government -	
Statutory fines, forfeitures, fees, court costs, and other	351,478
Investment earnings	260
Miscellaneous	<u>5,194</u>
Total revenues	<u>\$ 667,090</u>
Expenditures:	
Personnel services and benefits -	
Salaries	\$ 207,651
Insurance	18,798
Payroll Taxes	<u>14,498</u>
Total	<u>240,947</u>
Professional development -	
Dues, licenses, and registrations	2,259
Travel	<u>4,744</u>
Total	<u>7,003</u>
Operating costs -	
Library and research	5,783
Contract services -attorney/legal	418,969
Insurance	19,855
Supplies	30,059
Repairs and maintenance	3,354
Utilities and telephone	9,502
Other	<u>47,927</u>
Total	<u>535,449</u>
Capital outlay	<u>85,386</u>
Total expenditures	<u>\$ 868,785</u>

THIRTEENTH JUDICIAL DISTRICT PUBLIC DEFENDER
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

(5) Litigation

There is no litigation pending against the Public Defender at June 30, 2022.

(6) Other Post-Employment Benefits (OPEB)

The Public Defender does not provide post-employment benefits to retirees and therefore is not required to report under GASB Statement No. 75, Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions.

(7) Compensation, Benefits, and Other Payments to Public Defender: Trisha Ward

A detail of compensation, benefits, and other payments paid to Public Defender, Trisha Ward for the year ended June 30, 2022, follows:

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 84,998
Benefits-insurance	2,033
Reimbursements	<u>16,664</u>
Total	<u>\$ 103,695</u>

(8) Subsequent Event Review

Subsequent events were evaluated through December 21, 2022, the date of which the financial statements were available to be issued. As of December 21, 2022, there were no subsequent events noted.

(9) Uncertainties

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

**REQUIRED
SUPPLEMENTARY INFORMATION**

Thirteenth Judicial District Public Defender
Evangeline Parish, Louisiana

Budgetary Comparison Schedule - Revenues and Expenditures
General Fund
Year Ended June 30, 2022

	Budget		Actual	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues:				
Court cost on fines and forfeitures -				
City court	\$ 24,000	\$ 24,000	\$ 43,444	\$ 19,444
Parish court	264,000	264,000	300,872	36,872
Fees for indigents	23,500	23,500	7,162	(16,338)
State Grant	310,771	310,771	310,158	(613)
Rental income	-	-	3,000	3,000
Interest income	500	500	260	(240)
Miscellaneous Income	-	-	2,194	2,194
Total revenues	<u>622,771</u>	<u>622,771</u>	<u>667,090</u>	<u>44,319</u>
Expenditures:				
Current -				
General government - judicial:				
Advertising	-	-	215	(215)
Attorney fees	435,396	435,396	405,443	29,953
Dues & subscriptions	1,176	1,176	8,043	(6,867)
Expert witnesses	20,000	20,000	5,200	14,800
Insurance	7,200	7,200	19,855	(12,655)
Investigators	30,000	30,000	5,576	24,424
Office expense	3,000	3,000	66,670	(63,670)
Miscellaneous expense	612	612	-	612
Professional fees	7,200	7,200	13,850	(6,650)
Repairs & maintenance	-	-	3,354	(3,354)
Salaries and related benefits	108,588	108,588	240,947	(132,359)
Travel	-	-	4,744	(4,744)
Utilities	9,000	9,000	9,502	(502)
Capital assets	-	-	85,386	(85,386)
Total expenditures	<u>622,172</u>	<u>622,172</u>	<u>868,785</u>	<u>(246,613)</u>
Net change in fund balance	599	599	(201,695)	(202,294)
Fund balance, beginning	<u>255,975</u>	<u>255,975</u>	<u>255,975</u>	<u>-</u>
Fund balance, ending	<u>\$ 256,574</u>	<u>\$ 256,574</u>	<u>\$ 54,280</u>	<u>\$ (202,294)</u>

See independent auditor's report.

OTHER SUPPLEMENTARY INFORMATION

Thirteenth Judicial District Public Defender
 Evangeline Parish, Louisiana

Justice Funding Schedule
 General Fund
 Year Ended June 30, 2022

	FIRST SIX MONTH PERIOD ENDED <u>12/31/2021</u>	SECOND SIX MONTH PERIOD ENDED <u>6/30/2022</u>
<u>Cash Basis Presentation</u>		
Receipts From:		
Evangeline Parish Sheriff, Criminal Court Costs/Fees	\$ 105,811	\$ 152,243
Evangeline Parish Sheriff, Bond Fees	18,727	15,445
Ville Platte City Court, Criminal Court Costs/Fees	<u>15,092</u>	<u>24,798</u>
Subtotal Receipts	<u>139,630</u>	<u>192,486</u>
Ending Balance of Amounts Assessed but not Received	<u><u>-</u></u>	<u><u>-</u></u>

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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**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 Public Defender
Thirteenth Judicial District
Public Defender
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 the Governmental Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, and the aggregate remaining fund information of the Thirteenth Judicial District Public Defender, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Thirteenth Judicial District Public Defender's basic financial statements, and have issued our report thereon dated December 21, 2022.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that 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.

To the Public Defender of
Thirteenth Judicial District
Public Defender
Evangeline Parish, Louisiana
Page 2

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Thirteenth Judicial District Public Defender'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 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 one instance of noncompliance or other matters that is required to be reported under Government Auditing Standards and which is described in the accompanying schedule of findings and responses as item 2022-2.


Thirteenth Judicial District Public Defender's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Thirteenth Judicial District Public Defender's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. The Public Defender's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 entities 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.

This report is intended solely for the information of the judges and the appropriate regulatory agency and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.


Opelousas, Louisiana
December 21, 2022

THIRTEENTH JUDICIAL DISTRICT PUBLIC DEFENDER
Evangeline Parish, 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 Thirteenth Judicial District Public Defender as of and for the year ended June 30, 2022, and have issued our report thereon dated December 21, 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. 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 was 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. One instance of noncompliance relating to the audit of the financial statements was 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 Thirteenth Judicial District Public Defender 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

2022-1 Inadequate Segregation of Duties within the Accounting System

Condition: Due to the small number of employees, the Thirteenth Judicial District Public Defender 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 Thirteenth Judicial District Public Defender 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 Thirteenth Judicial District Public Defender 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.

THIRTEENTH JUDICIAL DISTRICT PUBLIC DEFENDER
Evangeline Parish, 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: This office is operating with a skeleton crew, with the individual who does basic bookkeeping having provided two-week notice last week. Thus, I will look into shifting more of the financial oversight to our accountant.

Contact person: Trisha Ward

Compliance

2022-2 Budget Amendment and Adoption

Condition: Total expenditures exceeded budgeted expenditures by \$246,613, or 40% and the budget was not adopted in the required format.

Criteria: Louisiana Revised Statute (RS 39:1310-1311) states that the budget must be amended when actual expenditures exceed budgeted expenditures by more than five percent and that the budget should be adopted in the specified format.

Cause: The budget was not amended to account for the increase in expenditures and was not adopted in the specified format.

Effect: The budget was not amended, and the actual expenditures exceeded the budgeted expenditures by more than five percent and the budget was not adopted in the specified format.

Recommendations: The Public Defender should budget expenditures more accurately in the future to reflect actual expenditures and should adopt the budget in the specified format.

Response: The purchase of a building and greater startup expenses than anticipated, contributed to underestimating what this district would spend.

Contact person: Trisha Ward

THIRTEENTH JUDICIAL DISTRICT PUBLIC DEFENDER
Evangeline Parish, 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 – Unresolved

SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

2021-2 Budget Amendment – Unresolved

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 Public Defender of
Thirteenth Judicial District
Public Defender
Evangeline Parish, 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, 2021 through June 30, 2022. The Public Defender's management is responsible for those C/C areas identified in the SAUPs.

The Public Defender 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, 2021 through June 30, 2022. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. The 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 does not have 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 does not have policies and procedures for purchasing.

c) **Disbursements**, including processing, reviewing, and approving.

The Public Defender does not have 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 does not have policies and procedures for receipts/collections.

- 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 does not have policies and procedures for payroll/personnel.

- 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 does not have 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 does not have policies and procedures for credit cards.

- 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 does have policies and procedures for (3) & (4) above but not (1) & (2).

- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 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 has an ethics policy that does not include the above requirements.

- 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 does not have any debt service, and therefore, no policies and procedures.

- 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 does not have policies and procedures for information technology disaster recovery/business continuity.

To the Public Defender of
Thirteenth Judicial District
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Evangeline Parish, Louisiana
Page 3

- 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 has policies and procedures for (1) & (2) above, but not (3).

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:

This section does not apply. The Public Defender does not have a Board or Finance Committee, and therefore, no minutes.

- 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.

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:
 - 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);

No exceptions noted.

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

The bank reconciliations do not include evidence that the Public Defender reviews them each month.

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

No exceptions noted.

Collections (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).

Obtained a list of deposit sites from management and management's representation that the listing is complete. There is one deposit site.

- 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:

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

Employees responsible for cash collections share cash drawers/registers.

- 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.

At certain times, it is possible that the same employee collections checks/money orders also makes the bank 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.

No exceptions noted.

- 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.

No exceptions noted.

To the Public Defender of
Thirteenth Judicial District
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Evangeline Parish, Louisiana
Page 5

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.

Employees that have access to cash are not covered by a bond or insurance policy for theft.

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:

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

Checks received are not recorded in receipt book.

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

No exceptions noted.

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

No exceptions noted.

- d) Observe 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).

Checks were not marked with a received date, and therefore, no way to determine if checks were deposited within one business day of receipt.

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

No exceptions noted.

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

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 one location that processes payments and obtained management's representation that the list 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.

No exceptions noted.

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

No exceptions noted.

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

The employee responsible for vendor payments 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.

An employee who is responsible for processing payments mails the check after it's been approved.

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

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

No exceptions noted.

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

No exceptions noted.

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.

There is one credit card and obtained management's representation that the list is complete.

12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:

- a) Observe 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. [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.]

The supporting documentation was not reviewed and approved in writing by someone other than the authorized card holder.

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

No exceptions noted.

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 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.

Transactions from the chosen statement do not have written documentation of the business/public purpose.

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

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

- a) If reimbursed using a per diem, 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).

There isn't any documentation to examine if the approved reimbursement rate is correct.

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

Reimbursement of actual costs do not have support of an original itemized receipt showing precisely what was purchased.

- c) Observe 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).

Reimbursement documentation given does not have evidence of business/public purpose.

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

Each reimbursement documentation was not reviewed and approved by someone other than the person receiving the reimbursement.

Contracts

This section is not applicable. The Public Defender did not enter into any contracts during the fiscal year.

15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Obtain management's representation that the 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 whether 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 whether 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 the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented).
 - 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 the invoice and related payment agreed to the terms and conditions of the contract.

Payroll and Personnel

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.

Obtained a list of employees from management and their representation that the list is complete.

17. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #12 above, obtain attendance records and leave documentation for the pay period, and:
- a) Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick compensatory).

No exceptions noted.

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

Not applicable. The employees are all salaried.

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

Not applicable. There wasn't any leave taken or accrued during the pay period.

- 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 payment calculations and the entity's policy on termination payments. Agree the hours to the employee or officials' cumulative leave records, 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.

Not applicable.

- 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.

No exceptions noted.

Ethics

- 20. Using the 5 randomly selected employees/officials from procedure #12 under "Payroll and Personnel" above obtain ethics documentation from management, and:

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

No exceptions noted.

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

No exceptions noted.

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Debt Service

Not applicable. The Public Defender does not have any bonds/notes or other debt instruments.

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.
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).

Fraud Notice

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.

No exceptions noted.

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.

No exceptions noted.

Information Technology Disaster Recovery/Business Continuity

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

We performed the procedure and discussed the results with management.

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- 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.

- 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

- 26. Using the 5 randomly selected employees/officials from procedure #12 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.

Only 4 of the 5 employees selected received sexual harassment training during the year.

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

No exceptions noted.

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

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

No exceptions noted.

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We were engaged by the Public Defender 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 Public Defender and to meet our 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 L. Dowling & Company

Opelousas, Louisiana
December 21, 2022

THIRTEENTH JUDICIAL DISTRICT PUBLIC DEFENDER
Evangeline Parish, Louisiana

Management Responses to Agreed-Upon Procedures Exceptions for the Year Ended June 30, 2022

Written Policies and Procedures

- 1.a) Budgeting
- b) Purchasing
- c) Disbursements
- d) Receipts/Collections
- e) Payroll/Personnel
- f) Contracting
- g) Credit Cards
- h) Travel and Expense Reimbursement (1 and 2)
- i) Ethics
- k) Information Technology Disaster Recovery/Business Continuity
- l) Sexual Harassment (3)

Management Response: Due to the small size and nature of the entity and its staff, the recommended practice/procedure would be impractical.

Bank Reconciliations

3.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).

Management Response: The Public Defender will begin to review and sign each bank reconciliation monthly.

Collections

5.a) Employees responsible for cash collections do not share cash drawers/registers.

5.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.

Management Response: The Public Defender will begin to have employees not share registers and will have the employee not collecting cash prepare the deposit.

THIRTEENTH JUDICIAL DISTRICT PUBLIC DEFENDER
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Management Responses to Agreed-Upon Procedures Exceptions for the Year Ended June 30, 2022
(Continued)

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.

Management Response: Due to the small size and nature of the entity and its staff, the recommended practice/procedure would be impractical.

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

7.d) Observe the deposit was made within one business day of receipt at the collection location.

Management Response: The Public Defender will begin to input amounts received into a receipt book with the date received next to the amount.

Non-Payroll Disbursements

9.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.

9.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.

Management Response: Due to the small size and nature of the entity and its staff, the recommended

Credit Cards

12.a) 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. [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.]

Management Response: Due to the small size and nature of the entity and its staff, the recommended practice/procedure would be impractical.

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 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.

Management Response: The Public Defender will begin to document the business purpose of each transaction.

THIRTEENTH JUDICIAL DISTRICT PUBLIC DEFENDER
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Management Responses to Agreed-Upon Procedures Exceptions for the Year Ended June 30, 2022
(Continued)

Travel and Travel-Related Expense Reimbursements

14.a) 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).

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

14.c) Observe 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).

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

Management Response: The Public Defender will begin to document amount reimbursed along with invoices showing the business purpose of the transaction and the approval of someone other than the person receiving reimbursement.

Sexual Harassment

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.

Management Response: The Public Defender will begin to have employees complete the training earlier on in the year.