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**23<sup>RD</sup> JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE**  
**(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)**

**FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2020**

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Postlethwaite & Netterville

A Professional Accounting Corporation

[www.pncpa.com](http://www.pncpa.com)

**23<sup>RD</sup> JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE**  
**(PARISHES OF ASCENSION, ASSUMPTION,**  
**AND ST. JAMES)**

**FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2020**

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## **INDEPENDENT AUDITORS' REPORT**

Honorable Alan J. Robert  
23<sup>rd</sup> Judicial District Public Defender Office  
(Parishes of Ascension, Assumption, and St. James)

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and the major fund of 23<sup>rd</sup> Judicial District Public Defender Office (the "Public Defender") as of and for the year ended June 30, 2020, 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.

### **Management's Responsibility for the Financial Statements**

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

### **Auditors' Responsibility**

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

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

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

### **Opinions**

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 23<sup>rd</sup> Judicial District Public Defender Office as of June 30, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *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 information on pages 3 through 9 and 25 be presented to supplement the basic financial statements. Such 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. 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.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the 23<sup>rd</sup> Judicial District Public Defender Office's basic financial statements. The schedule of compensation, benefits, and other payments to chief executive officer is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The schedule of compensation, benefits, and other payments to chief executive officer is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 supplemental schedule is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued a report dated September 4, 2020, on our consideration of the 23<sup>rd</sup> Judicial District Public Defender Office's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 23<sup>rd</sup> Judicial District Public Defender Office's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Public Defender's internal control over financial reporting and compliance.

Postlethwaite & Netterville

September 4, 2020  
Gonzales, Louisiana

**REQUIRED SUPPLEMENTARY INFORMATION – PART I**

**23<sup>RD</sup> JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE**  
**(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2020**

This section of the 23<sup>rd</sup> 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, 2020. 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 decreased by approximately \$13,000 over the course of the year's operations.
- The Public Defender's expenses were \$13,347 more than the \$1,185,667 generated in charges for services and other revenue.
- Revenues for the Public Defender's governmental activities increased by 8.3 percent, or approximately \$91,000 to \$1,185,667, while expenses for the year increased by 3.8 percent, or approximately \$44,000 to \$1,199,014.
- The general fund reported a fund balance of \$205,028, a decrease from June 30, 2019 of approximately \$13,000.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This report consists of four parts—management's discussion and analysis (this section), the 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.

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**(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2020**

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"> <li>• Statement of net position</li> <li>• Statement of activities</li> </ul>	<ul style="list-style-type: none"> <li>• Balance sheet</li> <li>• Statement of revenues, expenditures, and changes in fund balance</li> </ul>
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 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



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**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2020**

**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 period's 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 it has changed. Net position—the difference between the Public Defender's total assets and total 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, such as costs on fines and forfeitures, are included here.

**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 governmental funds, 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 funds 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 funds statement, or on the subsequent page, that explains the relationship (or differences) between them.

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**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2020**

**FINANCIAL ANALYSIS OF THE PUBLIC DEFENDER AS A WHOLE**

**Net Position.** The Public Defender's net position decreased between the year-ended 2020 and 2019 to \$205,852. (See Table A-1)

**Table A-1**  
**Public Defender's Net Position**

	Governmental Activities	
	<u>2020</u>	<u>2019</u>
Current and other assets	\$ 213,842	\$ 227,215
Capital assets	824	1,117
<b>Total assets</b>	<u><b>214,666</b></u>	<u><b>228,332</b></u>
Current liabilities	8,814	9,133
<b>Total liabilities</b>	<u><b>8,814</b></u>	<u><b>9,133</b></u>
Net position		
Net investment in capital assets	824	1,117
Unrestricted	205,028	218,082
<b>Total net position</b>	<u><b>\$ 205,852</b></u>	<u><b>\$ 219,199</b></u>

Net position of the Public Defender's governmental activities decreased approximately 6.1 percent or \$13,347 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 - changed from \$218,082 at June 30, 2019, to \$205,028 at the end of the current fiscal year.

**Changes in Net Position.** Total revenues for the Public Defender increased from \$1,094,906 to \$1,185,667 representing an increase of 8.3 percent. (See Table A-2). Approximately 52% of the Public Defender's revenue comes from state funds, distributed by the Louisiana Public Defender Board (LPDB) 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 increase in state funds is due to the Public Defender's steady increase in total expenditures over the past three years.

Total expenses increased by approximately \$44,000 or 3.8 percent. The Public Defender expenses cover all of the services performed by its office. The increase in expenses is due to higher contract labor costs as the Public Defender hired four additional attorneys, but was offset when two employees were laid off due to the COVID-19 pandemic.

**23<sup>RD</sup> JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE**  
**(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2020**

**Governmental Activities**

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

	<b>Governmental Activities</b>	
	<b>2020</b>	<b>2019</b>
<b>Revenues</b>		
Program revenues		
Charges for services	\$ 567,720	\$ 645,013
Interest	465	403
Miscellaneous	1,377	169
Intergovernmental	616,105	449,321
<b>Total revenues</b>	<b>1,185,667</b>	<b>1,094,906</b>
<b>Expenses</b>		
Personnel	1,052,969	987,188
Other operating	146,045	167,973
<b>Total expenses</b>	<b>1,199,014</b>	<b>1,155,161</b>
<b>Decrease in net position</b>	<b>\$ (13,347)</b>	<b>\$ (60,255)</b>

**FINANCIAL ANALYSIS OF THE FUNDS**

As the Public Defender completed the year, its governmental funds reported a fund balance of \$205,028, a decrease of \$13,054 from last year.

**General Fund Budgetary Highlights**

Original budgeted revenues were \$1,196,080 and expenditures were \$1,346,500. The budgeted revenues and expenditures were increased by \$4,448 to reflect the increase in intergovernmental funds expected to be received from the state. The final budgeted revenues were \$1,200,528 and expenditures were \$1,350,948.

**23<sup>RD</sup> JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE**  
**(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2020**

**CAPITAL ASSETS**

**Capital Assets**

At June 30, 2020, the Public Defender had invested \$824 in capital assets. (See Table A-3)

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

	Governmental Activities	
	2020	2019
Furniture & equipment	\$ 18,620	\$ 21,482
Accumulated depreciation	(17,796)	(20,365)
<b>Net capital assets</b>	<b>\$ 824</b>	<b>\$ 1,117</b>

During the current fiscal year, The Public Defender did not purchase any new equipment, but disposed of old furniture and equipment totaling \$2,862, all of which was fully depreciated and no longer in service. Depreciation expense for the year-ended June 30, 2020, was \$293.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

The Public Defender is dependent on fees from providing criminal legal services for indigent individuals in Ascension, Assumption, and St. James Parishes which equaled approximately 48 percent of its total revenues in the current fiscal year. The economy is not expected to generate any significant growth. The 2020-2021 budget projects an increase in total revenues as the legislature increased the total amount for the State Office of the Public Defender, 65% of which is passed through to the Districts via the Louisiana Board of Public Defenders. Revenues received from the state represent DAF (Direct Assistance Funds) funds, CINC (Child in Need of Care) funds, and supplemental money to cover the loss of local revenues due to the recent economic conditions and pandemic.

**COVID-19 PANDEMIC**

As described in Note 7 to the financial statements, the World Health Organization declared the outbreak of the coronavirus (COVID-19) as a global pandemic. The pandemic has negatively impacted the global economy. Locally, funding sources, vendors, and employees could be negatively impacted, all of which is uncertain and cannot be fully predicted. In response to a statewide request, the Public Defender laid off two employees to reduce expenses. However, the 23<sup>rd</sup> Judicial District Public Defender Office's revenues were only down approximately 30% for the last few months of the current fiscal year. The Public Defender even re-hired both employees in August 2020 after receiving over \$700,000 in DAF revenue. The Public Defender does not expect the COVID-19 pandemic to have a materially negative impact on the District's financial position going forward.

**23<sup>RD</sup> JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE**  
**(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2020**

**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 Mr. Alan J. Robert, 12320 Highway 44, Bldg. 4, Suite B, Gonzales, LA 70737.

**BASIC FINANCIAL STATEMENTS – PART II**

**23<sup>RD</sup> JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE**  
**(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2020**

**ASSETS**

	<u>Governmental Activities</u>
Cash	\$ 163,194
Receivables	50,648
Capital assets, net of accumulated depreciation	<u>824</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 214,666</u></b>

**LIABILITIES AND NET POSITION**

**LIABILITIES**

Accounts payable	\$ 1,315
Payroll liabilities	<u>7,499</u>
<b>TOTAL LIABILITIES</b>	<b><u>8,814</u></b>

**NET POSITION**

Net investment in capital assets	824
Unrestricted	<u>205,028</u>
<b>TOTAL NET POSITION</b>	<b><u>205,852</u></b>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<b><u>\$ 214,666</u></b>

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

**23<sup>RD</sup> JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE**  
**(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2020**

		Program Revenues		Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants	Governmental Unit
<b><u>FUNCTIONS/PROGRAMS</u></b>				
Governmental activities:				
General government	\$ 1,199,014	\$ 567,720	\$ -	\$ (631,294)
Total governmental activities	\$ 1,199,014	\$ 567,720	\$ -	(631,294)
		General Revenues:		
				616,105
				465
				1,377
			Total general revenues	617,947
			Change in net position	(13,347)
			Net position - July 1, 2019	219,199
			Net position - June 30, 2020	\$ 205,852

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



**23<sup>RD</sup> JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE**  
**(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)**  
**BALANCE SHEET**  
**GOVERNMENTAL FUND**  
**JUNE 30, 2020**

**ASSETS**

	<u>General Fund</u>
Cash	\$ 163,194
Receivables	50,648
<b>TOTAL ASSETS</b>	<b>\$ 213,842</b>

**LIABILITIES AND FUND BALANCES**

Liabilities	
Accounts payable	\$ 1,315
Payroll liabilities	7,499
Total liabilities	8,814
Fund balance	
Unassigned	205,028
Total fund balance	205,028
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 213,842</b>

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

**23<sup>RD</sup> 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, 2020**

Total fund balance - Governmental Fund	\$ 205,028
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in the governmental fund are not financial resources and therefore, are not reported in the funds.	<u>824</u>
Total net position at June 30, 2020 - Governmental Activities	<u><u>\$ 205,852</u></u>

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

**23<sup>RD</sup> 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, 2020**

	<u>General Fund</u>
<b><u>REVENUES</u></b>	
Costs on fines and forfeitures	\$ 553,058
Intergovernmental	616,105
Application fees	14,662
Interest	465
Miscellaneous	1,377
	1,185,667
Total revenues	1,185,667
<b><u>EXPENDITURES</u></b>	
General government	
Personnel	1,052,969
Investigations	500
Conflict	11,116
Office	11,221
Travel and training	18,779
Utilities	5,775
Rent	18,000
Professional fees	18,308
Insurance	53,894
Repairs	2,737
Dues & subscriptions	5,422
	1,198,721
Total expenditures	1,198,721
<b>Excess of revenues (under) expenditures</b>	(13,054)
Fund balance, beginning of year	218,082
<b>Fund balance, end of year</b>	\$ 205,028

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

**23<sup>RD</sup> 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**  
**FOR THE YEAR ENDED JUNE 30, 2020**

Net change in fund balances - Governmental funds	\$ (13,054)
Capital Assets:	
Depreciation expense for the year ended June 30, 2020	<u>(293)</u>
Change in Net Position - Governmental Activities	<u>\$ (13,347)</u>

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

**23<sup>RD</sup> JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE**  
**(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**INTRODUCTION**

The 23<sup>rd</sup> Judicial District Public Defender Office (the “Public Defender” or “Public Defender Office”) was created according to the Louisiana Revised Statute 15:141. This statute was passed in 2007 by the Louisiana Public Defender Act (Act No. 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.

**A. BASIS OF PRESENTATION**

The accompanying basic financial statements of the 23<sup>rd</sup> 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 Board (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 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.

**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 and is expended or transferred in accordance with state and federal laws and according to Public Defender policy.

**23<sup>RD</sup> JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE**  
**(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

**D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING**

**Fund 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.

**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 (in the charges for services column) 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.

**23<sup>RD</sup> JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE**  
**(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. BUDGETS AND BUDGETARY ACCOUNTING**

Budgetary procedures applicable to the District are defined in state law, R.S. 39:1301-1315. The major requirements of the Local Government Budget Act are summarized as follows:

1. 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.

**F. CASH AND CERTIFICATES OF DEPOSIT**

Cash includes amounts in demand deposits and time deposits. The Public Defender considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. 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 States, or under the laws of the United States.

**G. 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 is 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.

**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.

**23<sup>RD</sup> JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE**  
**(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

**I. 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.

**J. FUND EQUITY OF FUND FINANCIAL STATEMENTS**

**Non-spendable**- 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.

When expenditures are incurred for the purposes for which both restricted and unrestricted amounts are available, the Public Defender reduces 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.



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**(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**K. CURRENT ACCOUNTING STANDARDS SCHEDULED TO BE IMPLEMENTED**

The following is a summary of accounting standards adopted by the Governmental Accounting Standards Board (GASB) that are scheduled to be implemented in the future that may affect the Public Defender's financial report:

GASB Statement 84, *Fiduciary Activities*. This standard defines and establishes criteria for identifying and reporting fiduciary activities. The focus of the criteria is on (1) whether the Public Defender controls the assets in a fiduciary activity and (2) if there are separate identifiable beneficiaries with whom a fiduciary relationship exists. Consistent with GASB Statement 95, *Postponement of the Effective Date of Certain Authoritative Guidance*, this standard is effective for annual reporting periods beginning after December 15, 2019. The Public Defender will include the requirements of this standard, as applicable, in its June 30, 2021 financial statement. The effect of this standard or its applicability to the Public Defender is unknown at this time.

GASB Statement 87, *Leases*. This standard will require all leases to be reported on the statement of net position under a single accounting model for both lessors and lessees. The statement will require the recognition of lease assets or liabilities for leases previously reported as operating leases. Both operating and capital leases will be reported under this single accounting method and reported by lessees as an intangible right to use an asset and by lessors as a receivable with both reporting a deferred inflow of resources. Consistent with GASB Statement 95, *Postponement of the Effective Date of Certain Authoritative Guidance*, the standard is effective for annual reporting periods beginning after June 15, 2021. The Public Defender will include the requirements of this standard, as applicable, in its June 30, 2022 financial statement. All of the Public Defender's lease agreements will need to be evaluated to determine the impact of implementing this standard; however, the effect of this standard or its applicability to the Public Defender is unknown at this time.

GASB Statement 95, *Postponement of the Effective Date of Certain Authoritative Guidance*. The statement extends the effective dates of certain accounting and financial reporting provisions in the Statements and Implementation Guides that were first effective for reporting periods beginning after June 15, 2018. The objective of the statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic and is applicable to all state and local governments.

**23<sup>RD</sup> JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE**  
**(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**2. CAPITAL ASSETS**

Capital assets and depreciation activity as of and for the year-ended June 30, 2020, are as follows:

	Furniture & Equipment
Cost of Capital Assets, June 30, 2019	\$ 21,482
Additions	-
Disposals	(2,862)
Cost of Capital Assets, June 30, 2020	\$ 18,620
Accumulated Depreciation, June 30, 2019	\$ 20,365
Additions	293
Disposals	(2,862)
Accumulated Depreciation, June 30, 2020	\$ 17,796
Total	\$ 824

For the year ended June 30, 2020, depreciation expense was \$293.

**3. CASH**

At June 30, 2020 the Public Defender had cash on demand of \$163,194.

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.

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 government does not have a deposit policy for custodial credit risk. As of June 30, 2020, the bank balance was not exposed to custodial credit risk.

**4. LITIGATIONS AND CLAIMS**

There was no pending or threatened litigation against the 23<sup>rd</sup> Judicial District Public Defender as of June 30, 2020 that is not covered by insurance or is likely to result in a successful judgment against the Public Defender Office.

**5. OPERATING LEASE**

The Public Defender leases office space under a month-to-month agreement. The Public Defender paid monthly rental payments of \$1,500. Payments under this lease totaled \$18,000 for the year-ended June 30, 2020.

**23<sup>RD</sup> JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE**  
**(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**6. GOVERNMENTAL FUND REVENUES AND EXPENDITURES**

For the year ended June 30, 2020, the major sources of governmental fund revenues and expenditures were as follows:

**REVENUES:**

**State Government**

Appropriations - general	\$ 580,217	
Appropriations - special	24,322	
Revenue sharing	-	
Grants	-	
On-behalf payments	-	
Other	11,566	
Total	616,105	616,105

**Local Government**

Appropriations - general	-	
Appropriations - special	-	
Grants	-	
Statutory fines, forfeitures, fees, court costs, and other	553,058	
Taxes - millages, sales, special, and other	-	
Criminal court fund	-	
On-behalf payments	-	
Other	-	
Total	553,058	553,058

**Federal Government**

Grants - direct	-	
Grants - indirect (passed-through state)	-	
Total	-	-

**Other Grants and Contributions**

Non-profit organizations	-	
Private organizations	-	
Corporate	-	
Other	-	
Total	-	-

**Charges for Services** 14,662

**Investment earnings** 465

**Miscellaneous** 1,377

**Total Revenues** \$ 1,185,667

**23<sup>RD</sup> JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE**  
**(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**6. GOVERNMENTAL FUND REVENUES AND EXPENDITURES** (continued)

**EXPENDITURES:**

**Personnel Services and Benefits**

Salaries	\$ 995,188	
On-behalf payments - salaries	-	
Retirement contributions	-	
On-behalf payments - retirement	-	
Insurance	-	
On-behalf payments - insurance	-	
Payroll taxes	20,198	
Other	37,583	
Total		1,052,969

**Professional Development**

Dues, licenses, and registrations	1,469	
Travel	17,059	
Other	-	
Total		18,528

**Operating Costs**

Library and research	3,953	
Contract services - attorney/legal	18,308	
Contract services - other	11,616	
Lease - office	18,000	
Lease - autos and other	-	
Travel - transportation	-	
Travel - other (conferences/seminars)	1,720	
Insurance	53,894	
Supplies	11,221	
Repairs and maintenance	2,737	
Utilities and telephone	5,775	
Other	-	
Total		127,224

**Debt Service**

-

**Capital outlay**

-

**Total Expenditures**

\$ 1,198,721

**23<sup>RD</sup> JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE**  
**(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**7. SUBSEQUENT EVENTS**

In March, 2020, the World Health Organization declared the outbreak of a novel coronavirus (COVID-19) as a global pandemic, which continues to spread throughout the United States. The COVID-19 pandemic has negatively impacted the global economy and created significant volatility and disruption of financial markets. The extent of the impact of the COVID-19 pandemic on the 23<sup>rd</sup> Judicial District Public Defender's operational and financial performance will depend on certain developments, including the duration and spread of the outbreak and the impact on the jurisdictional parishes and other governmental entities, vendors and employees, all of which are uncertain and cannot be predicted. The extent to which the COVID-19 pandemic may directly or indirectly impact the 23<sup>rd</sup> Judicial District Public Defender's financial condition or results of operations cannot be reasonably estimated at this time.

Management has evaluated subsequent events through the date that the financial statements were available to be issued, September 4, 2020 and determined no other events occurred that required additional disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

**REQUIRED SUPPLEMENTARY INFORMATION – PART III**

**23<sup>RD</sup> JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE**  
**(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)**  
**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b><u>REVENUES</u></b>				
Costs on fines and forfeitures	\$ 555,000	\$ 555,000	\$ 553,058	\$ (1,942)
Intergovernmental	615,580	620,028	616,105	(3,923)
Application fees	25,000	25,000	14,662	(10,338)
Interest	500	500	465	(35)
Miscellaneous	-	-	1,377	1,377
Total Revenues	<u>1,196,080</u>	<u>1,200,528</u>	<u>1,185,667</u>	<u>(14,861)</u>
<b><u>EXPENDITURES</u></b>				
Personnel	1,093,500	1,093,500	1,052,969	40,531
Investigations	10,000	10,000	500	9,500
Capital representation	25,000	25,000	-	25,000
Conflict	50,000	50,000	11,116	38,884
Expert witness	10,000	10,000	-	10,000
Office	7,000	7,000	11,221	(4,221)
Travel and training	25,000	25,000	18,779	6,221
Utilities	2,500	2,500	5,775	(3,275)
Rent	18,000	18,000	18,000	-
Professional fees	42,000	46,448	18,308	28,140
Insurance	55,500	55,500	53,894	1,606
Repairs	-	-	2,737	(2,737)
Miscellaneous	500	500	-	500
Dues and subscriptions	7,500	7,500	5,422	2,078
Total Expenditures	<u>1,346,500</u>	<u>1,350,948</u>	<u>1,198,721</u>	<u>152,227</u>
Excess of revenues (under) expenditures	(150,420)	(150,420)	(13,054)	137,366
Fund Balance, July 1, 2019	<u>218,082</u>	<u>218,082</u>	<u>218,082</u>	<u>-</u>
Fund Balance, June 30, 2020	<u>\$ 67,662</u>	<u>\$ 67,662</u>	<u>\$ 205,028</u>	<u>\$ 137,366</u>

**SUPPLEMENTARY INFORMATION – PART IV**



**23<sup>RD</sup> JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE**  
**(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)**  
**SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS**  
**TO CHIEF EXECUTIVE OFFICER**  
**FOR THE YEAR ENDED JUNE 30, 2020**

**Chief Executive Officer:** Alan J. Robert, District Defender

<u>Purpose</u>	<u>Amount</u>
Salary, including incentive and bonus	\$ 110,000
Benefits-insurance	8,661
Cell phone	1,248
Continuing education	125
Dues	535
Travel	6,679
Total	<u>\$ 127,248</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 GOVERNMENT AUDITING STANDARDS**

Honorable Alan J. Robert  
23<sup>rd</sup> 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 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 23<sup>rd</sup> Judicial District Public Defender Office (the "Public Defender"), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Public Defender's basic financial statements, and have issued our report thereon dated September 4, 2020.

**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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Public Defender's internal control. Accordingly, we do not express an opinion on the effectiveness of the Public Defender'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 a combination of deficiencies, in internal control that is less than a material weakness, yet important enough to merit attention by those charged with governance.

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



### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Public Defender's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we did 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.

*Postlethwaite & Netterville*

September 4, 2020  
Gonzales, Louisiana

**23<sup>RD</sup> JUDICIAL DISTRICT PUBLIC DEFENDER**

**SCHEDULE OF FINDINGS AND RESPONSES**

**YEAR ENDED JUNE 30, 2020**

**A. SUMMARY OF AUDIT RESULTS**

1. The auditors' report expresses an unmodified opinion on the basic financial statements of the 23<sup>rd</sup> Judicial District Public Defender Office.
2. No significant deficiencies or material weaknesses in internal control over financial reporting were identified for the year ended June 30, 2020.
3. No instances of noncompliance material to the financial statements of the 23<sup>rd</sup> Judicial District Public Defender Office were disclosed during the audit for the year ended June 30, 2020.

**B. FINDINGS – FINANCIAL STATEMENTS AUDIT**

None

**C. FINDINGS - NON COMPLIANCE WITH STATE LAWS AND REGULATIONS**

None

**23<sup>RD</sup> JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE**

**SCHEDULE OF PRIOR AUDIT FINDINGS**

**A. FINDINGS – FINANCIAL STATEMENT AUDIT**

None

**B. FINDINGS – NON COMPLIANCE WITH STATE LAWS AND REGULATIONS**

**2019-001: Violation of State Budget Law**

*Criteria:* Louisiana Revised Statute 39:1310 requires governments to amend general fund budgets when total revenue and other sources plus projected revenue for the remainder of the year are failing to meet total budgeted revenues and other sources by 5% or more.

*Condition:* The General Fund's budgeted revenues exceeded actual revenues by 6%.

*Cause:* The calculation of the amended budget incorrectly included a one-time revenue received during the fiscal year, which inflated the total projected revenues.

*Effect:* The Public Defender is non-compliant with the Louisiana Local Government Budget Act R.S. 39:1311.

*Recommendation:* The Public Defender should amend the budget in accordance with the statute.

*Management's Response:*

*In an attempt to amend the budget for the 2018-2019 fiscal period, management miscalculated total projected revenues due to an oversight. It should be noted that the actual revenues were more in line with the original budget amount. However, management will continue to monitor the actual revenues and expenditures*

**Current Year Status: Resolved**