

# **PUBLIC DEFENDER'S OFFICE**

**THIRTY-FIFTH JUDICIAL DISTRICT**

**ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2024**



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December 13, 2024

## Independent Auditors' Report

To the District Defender  
Thirty-Fifth Judicial District

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

#### **Opinions**

We have audited the accompanying financial statements of the governmental activities and the major fund of the Public Defender's Office for the Thirty-Fifth Judicial District, a component unit of the Louisiana Public Defender Board, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Office's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Office, as of June 30, 2024, 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.

#### **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 Office and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **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; 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 Office'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.

#### **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 opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion,



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## ***Public Defender's Office Thirty-Fifth Judicial District***

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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 Office's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Office's ability to continue as a going concern for a reasonable period of time.

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

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require the information listed below to supplement the basic financial statements.

- Management's discussion and analysis
- Budgetary Comparison Information

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

### **Other Supplemental Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Office's basic financial statements. The supplemental information listed below is presented for purposes of additional analysis and is not a required part of the Office's financial statements.

**Public Defender's Office**  
**Thirty-Fifth Judicial District**

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- The Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer
- Justice System Funding Schedule – Receiving Entity

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplemental information are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by Government Auditing Standard**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 13, 2024, on our consideration of the 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 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 Court's internal control over financial reporting and compliance.



Rozier, McKay & Willis  
Certified Public Accountants

# ***PUBLIC DEFENDER'S OFFICE***

## ***THIRTY-FIFTH JUDICIAL DISTRICT***

### **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**June 30, 2024**

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This section of the annual financial report presents our discussion and analysis of the Public Defender's Office's financial performance during the fiscal year ended June 30, 2024.

#### **Overview of Financial Statements**

The basic financial statements include government-wide financial statements and fund financial statements. These two types of financial statements present the Public Defender's Office's financial position and results of operations from differing perspectives which are described as follows:

#### **Government –Wide Financial Statements**

The government-wide financial statements report information about the Public Defender's Office as a whole using accounting methods similar to those used by private-sector companies. The government-wide financial statements report all revenues and expenses regardless of when cash is received or paid. Furthermore, the government-wide statements include all of the Public Defender's Office's assets and all of its liabilities. All of the Office's activities are classified as governmental activities in the government-wide financial statements. The governmental activities are financed primarily by state appropriations and certain fees.

#### **Fund Financial Statements**

Fund financial statements provide detailed information regarding the Public Defender's Office's most significant activities and are not intended to provide information for the Office as a whole. Funds are accounting devices that are used to account for specific sources of funds. All of the Public Defender's Office's funds are Governmental Funds. These funds are used to account for essentially the same functions that are reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, the governmental fund uses a modified accrual basis of accounting that provides a short-term view of the Public Defender's Office's finances. Assets reported by governmental funds are limited to amounts that are available for current needs. In addition, liabilities are limited to amounts that are expected to be paid from currently available assets.

#### **Financial Analysis of the Public Defender's Office as a Whole**

An analysis of the government-wide Statement of Net Position is presented as follows:

	<b>June 30,</b>	
	<b>2024</b>	<b>2023</b>
<b><u>Assets:</u></b>		
Cash and Cash Equivalents	\$ 262,139	\$ 231,228
Receivables	4,851	----
Capital Assets	128,039	5,724
Total Assets	<u>395,029</u>	<u>236,952</u>
<b><u>Liabilities:</u></b>		
Accounts Payable and Accruals	3,418	2,077
Total Liabilities	<u>3,418</u>	<u>2,077</u>
<b><u>Net Position:</u></b>		
Unrestricted	263,572	234,875
Invested in Net Position	128,039	----
Total Net Position	<u>\$ 391,611</u>	<u>\$ 234,875</u>

A portion of net position is invested in capital assets used to conduct operations. The remaining net position is unrestricted and may be used to meet the Public Defender's Office's ongoing obligations.

# ***PUBLIC DEFENDER'S OFFICE***

## ***THIRTY-FIFTH JUDICIAL DISTRICT***

### **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**June 30, 2024**

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An analysis of the government-wide Statement of Activities is presented as follows:

	<b>For the Year Ended June 30,</b>	
	<b>2024</b>	<b>2023</b>
<b><u>Revenues:</u></b>		
Program Revenue:		
Charges for Services	\$ 136,489	\$ 124,671
Operating Grants and Contributions	276,974	275,614
Capital Grants and Contributions	130,690	----
General Revenue:		
Interest	435	453
Total Revenue	<u>544,588</u>	<u>400,738</u>
<b><u>Program Expenses:</u></b>		
Personnel Services and Benefits	171,562	156,695
Professional Development	2,225	----
Operating Cost	214,065	182,623
Total Program Expenses	<u>387,852</u>	<u>339,318</u>
Change in Net Position	156,736	61,420
Net Position Beginning	<u>234,875</u>	<u>173,455</u>
Net Position Ending	<u>\$ 391,611</u>	<u>\$ 234,875</u>

As the accompanying presentation demonstrates, the Public Defender's Office's net position increased as a result of stable funding levels and careful management practices. In addition, the State provided funds for acquisition of a building to conduct operations.

#### **Financial Analysis of the Funds**

For the year ended June 30, 2024, differences between governmental fund balances and net position were limited to investments in capital assets.

#### **Budget Highlights**

For the year ended June 30, 2024, the Public Defender's Office's budget variances exceeded limits permitted by State Law. Excess variances were attributable to receiving funds to purchase a building. The budget was not revised to address the building purchase.

#### **Capital Asset Administration**

Capital asset activity was limited to purchasing an office facility.

#### **Debt Administration**

The Public Defender's Office has no debt outstanding.

#### **Factors Expected to Affect Future Operations**

At the present time, management is aware of no factors that are expected to affect future operations.

**INDIGENT DEFENDER FUND**  
**Thirty-Fifth Judicial District**

**Balance Sheet - Governmental Funds**  
**June 30, 2024**

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	<b><u>Governmental Activities</u></b>
<b><u>Assets:</u></b>	
Cash and Cash Equivalents	\$ 262,139
Accounts Receivable (Net of Allowance for Doubtful Accounts)	4,851
Capital Assets	
Land	15,000
Depreciable Capital Assets (Net of Accumulated Depreciation)	<u>113,039</u>
Total Assets	<u><u>395,029</u></u>
 <b><u>Liabilities and Fund Equity:</u></b>	
Liabilities:	
Accounts Payable and Accruals	<u>3,418</u>
Total Liabilities	<u>3,418</u>
 <b><u>Net Position:</u></b>	
Unrestricted	263,572
Invested in Capital Assets	<u>128,039</u>
Total Net Position	<u><u>391,611</u></u>

**INDIGENT DEFENDER FUND**  
**Thirty-Fifth Judicial District**

**Statement of Revenue, Expenditures and Changes in Fund  
Balance / Statement of Activities  
For the Year Ended June 30, 2024**

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	<b><u>Governmental Activities</u></b>
<b><u>Expenses:</u></b>	
Judiciary:	
Personnel Services and Benefits	171,562
Professional Development	2,225
Operating Cost	<u>214,065</u>
Total Expenditures / Expenses	<u>387,852</u>
 <b><u>Program Revenues</u></b>	
Charges for Services	136,489
Operating Grants and Contributions	276,974
Capital Grants and Contributions	<u>130,690</u>
Total Program Revenues	<u>544,153</u>
 Net Income (Expenses) - Governmental Activities	<u>156,301</u>
 <b><u>General Revenues</u></b>	
Interest	<u>435</u>
Total General Revenues	<u>435</u>
 Change in Net Position	156,736
Net Position - Beginning of Year	<u>234,875</u>
 Net Position - End of Year	<u><u>\$ 391,611</u></u>

**INDIGENT DEFENDER FUND**  
**Thirty-Fifth Judicial District**

**Balance Sheet - Governmental Funds**  
**June 30, 2024**

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	<u>General Fund</u>
<b><u>Assets:</u></b>	
Cash and Cash Equivalents	\$ 262,139
Accounts Receivable (Net of Allowance for Doubtful Accounts)	<u>4,851</u>
 Total Assets	 <u><u>\$ 266,990</u></u>
 <b><u>Liabilities and Fund Equity:</u></b>	
Liabilities:	
Accounts Payable and Accruals	\$ <u>3,418</u>
 Total Liabilities	 <u>3,418</u>
 <b><u>Fund Balances:</u></b>	
Unassigned	<u>263,572</u>
 Total Fund Balance	 <u>263,572</u>
 Total Liabilities & Fund Equity	 <u><u>\$ 266,990</u></u>

Total Fund Balance - Governmental Funds	\$ 263,572
Amounts reported for governmental activities in the statement of net position differ because capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	<u>128,039</u>
Net Position of Governmental Activities	<u><u>\$ 391,611</u></u>

**INDIGENT DEFENDER FUND**  
**Thirty-Fifth Judicial District**

**Statement of Revenue, Expenditures and Changes in Fund**  
**Balance / Statement of Activities**  
**For the Year Ended June 30, 2024**

	<b><u>General Fund</u></b>
<b><u>Revenues:</u></b>	
State Appropriations	\$ 407,664
Statutory Fines, Forfeitures, Fees, and Court Cost	95,137
Other Charges for Services	41,352
Interest	435
Total Revenues	<u>544,588</u>
<b><u>Expenditures:</u></b>	
Judiciary:	
Personnel Services and Benefits	171,562
Professional Development	2,225
Operating Cost	211,414
Capital Expenditures	<u>130,690</u>
	<u>515,891</u>
<b>Net Change in Fund Balance</b>	28,697
<b>Fund Balance Beginning of the Year</b>	<u>234,875</u>
<b>Fund Balance - End of the Year</b>	<u><u>\$ 263,572</u></u>

Net Change in Fund Balances of Governmental Funds	\$ 28,697
Amounts reported for governmental activities in the statement of activities are different because governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over estimated useful lives and reported as depreciation expense.	
Capital Expenditures	130,690
Depreciation	<u>(2,651)</u>
Change in Net Position of Governmental Activities	<u><u>\$ 156,736</u></u>

# ***PUBLIC DEFENDER'S OFFICE***

## ***THIRTY-FIFTH JUDICIAL DISTRICT***

### **NOTES TO FINANCIAL STATEMENTS**

***June 30, 2024***

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#### **Note 1 - Summary of Significant Accounting Policies**

The Public Defender's Office for the Thirty-Fifth Judicial District was established under the laws of the State of Louisiana in order to provide legal representation for indigent people involved in criminal proceedings. The Office receives appropriations from the State of Louisiana as well as fees and other costs, which are assessed from persons participating in the judicial process. The Office may also receive fees from indigent defendants, whenever the District Judge determines that fees of this nature are appropriate. The Office is administered by the District Public Defender who is appointed by the Louisiana Public Defender Board.

The accompanying policies conform to generally accepted accounting principles for governmental units.

#### **Financial Reporting Entity**

Governmental Accounting Standards established criteria for determining which component units should be considered part of the financial reporting entity. The basic criterion for including a potential component unit within the reporting entity is financial accountability. Criteria to be considered in determining financial accountability include:

1. Appointing a voting majority of an organization's governing body, and
  - a) The ability of the reporting entity to impose its will on that organization and/or
  - b) The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the reporting entity.
2. Organizations for which the reporting entity does not appoint a voting majority but are fiscally dependent on the reporting entity.
3. Organizations for which the reporting entity's financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the criteria presented above, there is a component of the Louisiana Public Defender Board, which is a component of the State of Louisiana. The accompanying financial statements present information only on the accounts maintained by the Public Defender's Office for the Thirty-Fifth Judicial District. The financial statements do not present information of the State of Louisiana or the Louisiana Public Defender Board, the general government service provided by those governmental units, or other governmental units that comprise the financial reporting entity.

#### **Basic Financial Statements**

All operations are classified as governmental activities. Governmental activities involve government services that are normally supported by State appropriations and certain fees. The basic financial statements include both government-wide and fund financial statements. The government-wide and fund financial statements present the financial position and results of operations from differing perspectives which are described as follows:

##### **Government-Wide Financial Statements**

The Statement of Net Position and the Statement of Activities display information as a whole. Furthermore, government-wide financial statements exclude any fiduciary activities which are reported in the fund financial statements.

# ***PUBLIC DEFENDER'S OFFICE***

## ***THIRTY-FIFTH JUDICIAL DISTRICT***

### **NOTES TO FINANCIAL STATEMENTS**

***June 30, 2024***

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Program revenues reported in the Statement of Activities consist of amounts that are directly associated with a governmental service. Program revenues include charges for services, fees, contributions associated with a particular function and most grants.

#### **Fund Financial Statements**

Funds are separate accounting entities that are designed to assist with demonstrating legal compliance and segregating transactions by activity. Major individual funds are reported as separate columns in the fund financial statements. Major funds are limited to the General Fund.

#### **Basis of Accounting**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when measurable and available as net current assets. Revenues are considered available if the revenue is collected within 60 days of the year-end. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Inventories of supplies are considered immaterial and are not recorded.

#### **Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

#### **Budgets**

Budgets are adopted prior to the beginning of each year using the generally accepted basis of accounting. Furthermore, budgets are amended in the manner prescribed by state law.

#### **Cash and Cash Equivalents:**

Amounts reported as cash and cash equivalents include all cash on hand, cash in bank accounts, certificates of deposit and highly liquid investments.

#### **Capital Assets**

Capital assets include significant acquisitions including buildings and equipment that are expected to remain in service for a period of years. Capital assets are reported in the government-wide financial statements but are excluded from the fund financial statements. Instead, the funds report the acquisition of capital assets as expenditures rather than asset acquisitions.

All capital assets are reported at historical cost less accumulated depreciation. Depreciation is computed using the straight-line method and estimated useful lives that are based on the expected durability of the particular asset. Useful lives range from 3 to 40 years depending on the nature of the capital asset.

# ***PUBLIC DEFENDER'S OFFICE***

## ***THIRTY-FIFTH JUDICIAL DISTRICT***

### **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2024**

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#### **Compensated Absences:**

The personnel policy adopted by the Public Defender does not allow employees to carryover material amounts of vested leave. As a result, no provision for compensated absences is included in the accompanying financial statements.

#### **Note 2 - Cash and Cash Equivalents**

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 of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At June 30, 2024, the Office's entire collected bank balance was fully secured from risk by federal deposit insurance.

#### **Note 3 – Accounts Receivable**

Accounts receivable at June 30, 2024 are summarized as follows:

Fees assessed from indigent defendants	\$ 1,512,087
Due from the Grant Parish Sheriff's Office	<u>4,851</u>
Total accounts receivable	1,516,938
Allowance for doubtful accounts	<u>(1,512,087)</u>
Accounts receivable net of allowance for doubtful accounts	<u>\$ 4,851</u>

#### **Note 4 – Governmental Fund Revenues and Expenditures**

For the year ended June 30, 2024, the major sources of governmental fund revenues and expenditures were as follows:

##### **Revenues:**

State Government	
Appropriations – Special	\$ 407,664
Local Governments	
Statutory Fines, Forfeitures, Fees and Court Cost	95,137
Charges for Services	41,352
Investment Earnings	435
Total Revenues	<u>\$ 544,588</u>

##### **Expenditures**

Personnel Services and Benefits	
Salaries	\$ 159,584
Payroll Taxes	<u>11,978</u>
	\$ 171,562
Professional Development	
Dues, Licenses and Registration	2,225

# ***PUBLIC DEFENDER'S OFFICE***

## ***THIRTY-FIFTH JUDICIAL DISTRICT***

### **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2024**

Operating Cost		
Contract Services – Attorney / Legal	173,456	
Contract Services – Other	9,082	
Insurance	5,793	
Supplies	4,145	
Repairs and Maintenance	10,982	
Utilities and Telephone	3,016	
Lease – Office	3,000	
Other	1,940	211,414
Capital Outlay		130,690
Total Expenditures		<u>\$ 515,891</u>

### **Note 5 - Capital Assets**

A summary of capital assets is provided as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
<u>Non-Depreciable Capital Assets</u>				
Land	<u>\$ ----</u>	<u>\$ 15,000</u>	<u>\$ ----</u>	<u>\$ 15,000</u>
<u>Depreciable Capital Assets</u>				
Building and Improvements	<u>\$ ----</u>	<u>\$ 115,690</u>	<u>\$ ----</u>	<u>\$ 115,690</u>
Less Accumulated Depreciation	<u>----</u>	<u>2,651</u>	<u>----</u>	<u>2,651</u>
Total Net of Depreciation	<u>\$ ----</u>	<u>\$ 113,039</u>	<u>\$ ----</u>	<u>\$ 113,039</u>

**INDIGENT DEFENDER FUND**  
**Thirty-Fifth Judicial District**

**Statement of Revenue, Expenditures and Changes in Fund Balance**  
**For the Year Ended June 30, 2024**

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b><u>Revenues:</u></b>				
State Government				
Appropriations - Special	264,145	264,145	407,664	143,519
Local Governments				
Statutory Fines, Forfeitures, Fees, and Court Costs	70,000	70,000	95,137	25,137
Other Charges for Service	36,250	36,250	41,352	5,102
Interest	475	475	435	(40)
Total Revenues	370,870	370,870	544,588	173,718
<b><u>Expenditures:</u></b>				
Personnel Services and Benefits				
Salaries	155,112	155,112	159,584	(4,472)
Payroll Taxes	11,866	11,866	11,978	(112)
Total	166,978	166,978	171,562	(4,584)
Professional Development				
Dues, Licenses, and Registrations	750	750	2,225	(1,475)
Travel / Lodging / Per Diem	1,000	1,000	-	1,000
Other	2,573	2,573	-	2,573
Total	4,323	4,323	2,225	2,098
Operating Cost				
Contract Services - Attorney / Legal	159,500	159,500	173,456	(13,956)
Contract Services - Other	23,000	23,000	9,082	13,918
Insurance	5,940	5,940	5,793	147
Supplies	5,000	5,000	4,145	855
Rent - Office	24,000	24,000	3,000	21,000
Repairs and Maintenance	5,000	5,000	10,982	(5,982)
Utilities and Telephone	5,500	5,500	3,016	2,484
Other	1,000	1,000	1,940	(940)
Total	228,940	228,940	211,414	17,526
Capital Outlay	3,000	3,000	130,690	(127,690)
Total Expenditures	403,241	403,241	515,891	(112,650)
Excess (Deficiency) of Revenues Over Expenditures	(32,371)	(32,371)	28,697	61,068
Fund Balance at Beginning of Year	234,875	234,875	234,875	
Fund Balance at End of Year	202,504	202,504	263,572	61,068

# ***INDIGENT DEFENDER FUND***

## ***Thirty-Fifth Judicial District***

### ***Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer For the year ended June 30, 2024***

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#### **Joseph P. Beck, III - Chief Public Defender**

##### **Purpose:**

Compensation	92,500
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##### **Benefits**

Health Insurance	-
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Retirement	-
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Travel Reimbursements	-
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# ***INDIGENT DEFENDER FUND***

## ***Thirty-Fifth Judicial District***

### ***Justice System Funding Schedule - Receiving Entity***

#### ***As Required by Act 87 of the 2020 Regular Legislative Session -***

#### ***Cash Basis Presentation***

#### ***For the Year Ended June 30, 2024***

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	First Six Month Period Ended December 31, 2022	Second Six Month Period Ended June 30, 2023
Receipts From:		
Grant Parish Sheriff's Office - Criminal Court Cost/Fees	\$ 41,328	\$ 39,619
Subtotal Receipts	<u>\$ 41,328</u>	<u>\$ 39,619</u>



December 13, 2024

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 District Defender  
State of Louisiana  
Thirty-Fifth Judicial District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, and the major fund of the Public Defender's Office for the Thirty-Fifth Judicial District, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Office's basic financial statements, and have issued our report thereon dated December 13, 2024.

**Report on Internal Control Over Financial Reporting**

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

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

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

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance



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## ***Public Defender's Office***

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that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings as items 2024-001.

### **Public Defender's Office Response to Finding**

*Government Auditing Standards* requires the auditor to perform limited procedures on the response to the findings identified in our audit and described in the accompanying schedule of findings. The 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 Office'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 Office's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Rozier, McKay & Willis  
Certified Public Accountants

# ***PUBLIC DEFENDER'S OFFICE***

## ***THIRTY-FIFTH JUDICIAL DISTRICT***

### ***SCHEDULE OF FINDINGS AND RESPONSES***

***For the Year Ended June 30, 2024***

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#### **PART I - SUMMARY OF AUDITOR'S RESULTS:**

- The Independent Auditors' Report on the basic financial statements of the Public Defender's Office as of June 30, 2024 and for the year then ended expressed an unmodified opinion.
- The audit did not disclose any audit findings which are considered to be significant control deficiencies or material weaknesses.
- The results of the audit disclosed an instance of noncompliance required to be reported in the Schedule of Findings and Responses.

#### **PART II - FINDINGS RELATING TO THE FINANCIAL STATEMENTS WHICH ARE REQUIRED TO BE REPORTED IN ACCORDANCE WITH GENERALLY ACCEPTED GOVERNMENTAL AUDITING STANDARDS:**

<b>2024-001</b>	<b>Unfavorable Budget Variances</b>
Condition	Expenditures exceeded appropriations by more than limits permitted by State Law.
Criteria	State law prohibits actual expenditures from exceeding appropriations appearing in the amended budget by more than five percent (5%).
Cause	Appropriations were not amended when additional funds were awarded for the purchase of a building.
Effect	Failure to comply with State Law.
Recommendation	Modify the financial reporting process to include a budget to actual comparison on a monthly basis. The monthly comparison can provide a useful tool for monitoring budgets and avoiding unfavorable variances.

# ***PUBLIC DEFENDER'S OFFICE***

## ***THIRTY-FIFTH JUDICIAL DISTRICT***

### **MANAGEMENT'S CORRECTIVE ACTION PLAN**

***For the Year Ended June 30, 2024***

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<b>SECTION I</b> <b>Internal Control and Compliance Material To The Financial Statements.</b>	
<b><u>2024-001: Unfavorable Budget Variances</u></b> Unfavorable budget variances exceeded limits permitted by State Law.	<b><u>2024-001: Response</u></b> We will evaluate procedures to assist with monitoring budgets and avoiding unfavorable variances.
<b>SECTION II</b> <b>Internal Control and Compliance Material to Federal Awards</b>	
<b><u>Not Applicable:</u></b> An audit under Uniform Guidance was not required.	<b><u>Not Applicable:</u></b> An audit under Uniform Guidance was not required.
<b>SECTION III</b> <b>Management Letter</b>	
No management letter was issued with this report.	Response – N/A

***PUBLIC DEFENDER'S OFFICE***  
***THIRTY-FIFTH JUDICIAL DISTRICT***

***MANAGEMENT'S CORRECTIVE ACTION PLAN***  
***For the Year Ended June 30, 2024***

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<b>SECTION I</b> <b>Internal Control and Compliance Material</b> <b>To The Financial Statements</b>	
No findings of this nature were reported	No findings of this nature were reported
<b>SECTION II</b> <b>Management Letter</b>	
No management letter was issued with this report.	No management letter was issued with this report.

# **APPENDIX A**

## **Statewide Agreed-Upon Procedures**



Independent Accountant's Report  
On Applying Agreed-Upon Procedures

To the Public Defender's Office for the Thirty-Fifth  
Judicial District and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by the Public Defender's Office for the Thirty-Fifth Judicial District (the Entity) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2023 through June 30, 2024. The Entity's management is responsible for those C/C areas identified in the SAUPs.

The entity 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 described above. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We were engaged 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 entity and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

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Certified Public Accountants  
Alexandria, Louisiana  
December 13, 2024



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**Public Defender's Office, Thirty-Fifth Judicial District**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

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Written Policies and Procedures		
Agreed-Upon Procedure	Results	Managements' Response
1 Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories.  <ul style="list-style-type: none"><li>• Budgeting</li><li>• Purchasing</li><li>• Disbursements</li><li>• Receipts</li><li>• Payroll/Personnel</li><li>• Contracting</li><li>• Credit Cards</li><li>• Travel and expense reimbursements</li><li>• Ethics</li><li>• Debt Service</li><li>• Disaster Recovery / Business Continuity</li><li>• Sexual Harassment</li></ul>	Written polices and procedures are limited to a sexual harassment policy.	Due to the small size of the organization, which consists of a staff of four, the District Defender has the ability to personally monitor the activities of each employee. Due to the high level of direct supervision, written policies and procedures have been determined to be unnecessary. As operations evolve, we will periodically consider whether written documents are necessary.

**Public Defender's Office, Thirty-Fifth Judicial District**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

Board (or Finance Committee)		
Agreed-Upon Procedure	Results	Managements' Response
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:	The District Defender is solely responsible for governing the Office and there is no governing board or committees.	
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.	Not applicable	<b><i>No exceptions noted</i></b>
b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds. <i>Alternately, for those entities reporting on the non-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.</i>	Not applicable	<b><i>No exceptions noted</i></b>
c) For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted fund balance in the prior year audit report, observe that the minutes	Not applicable	<b><i>No exceptions noted</i></b>

**Public Defender's Office, Thirty-Fifth Judicial District**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

---

Board (or Finance Committee)		
Agreed-Upon Procedure	Results	Managements' Response
for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unrestricted fund balance in the general fund.  d) Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.	Not applicable	<b><i>No exceptions noted</i></b>

***Schedule of Procedures, Results and Managements' Response (Continued)***

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***Schedule of Procedures, Results and Managements' Response (Continued)***

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**Public Defender's Office, Thirty-Fifth Judicial District**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
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.	Collections are sometimes performed by employees responsible for making deposits and recording entries.	Due to the limited size of the staff, it is not practical to fully segregate duties.
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.	Collections are sometimes performed by employees responsible for making deposits and recording entries.	Due to the limited size of the staff, it is not practical to fully segregate duties.
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.	Reconciliations are performed by an external accounting firm.	<b>No exceptions noted</b>
6 Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.	One employee is bonded, the remainder are not.	We will consider whether it is necessary to acquire coverage for the entire staff.
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		

**Public Defender's Office, Thirty-Fifth Judicial District**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

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Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
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.	Receipts are generated by a database that tracks collection activity.	<b><i>No exceptions noted</i></b>
b. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.	Documentation agrees with the deposit slip.	<b><i>No exceptions noted</i></b>
c. Trace the deposit slip total to the actual deposit per the bank statement.	Documentation agrees with the bank statement.	<b><i>No exceptions noted</i></b>
d. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).	A portion of the deposits were not made within on business day.	Due to collection of small volumes of currency and the ability to securely store currency, daily deposits were not considered practical or necessary.
e. Trace the actual deposit per the bank statement to the general ledger.	Documentation agrees with the general ledger	<b><i>No exceptions noted</i></b>

**Public Defender's Office, Thirty-Fifth Judicial District**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

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Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
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).	All activity is conducted at 352 Second Street, Colfax, LA	<b><i>No exceptions noted</i></b>
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.	Purchases over \$200 require District Defenders approval.	<b><i>No exceptions noted</i></b>
b) At least two employees are involved in processing and approving payments to vendors.	Each check requires two signatures.	<b><i>No exceptions noted</i></b>
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.	Accounting software does not include restrictions on adding vendors, but these limitations are mitigated by requiring two signatures on each check.	<b><i>No exceptions noted</i></b>
d) Either the employee/official responsible for signing checks mails the payment or gives	Check signor is typically responsible for mail.	<b><i>No exceptions noted</i></b>

**Public Defender's Office, Thirty-Fifth Judicial District**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

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Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
the signed checks to an employee to mail who is not responsible for processing payments.		
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 that the disbursement matched the related original invoice/billing statement.  b. Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.	Payments were supported by invoices or contracts.  Each check was signed by two authorized parties.	<b><i>No exceptions noted</i></b>  <b><i>No exceptions noted</i></b>
11 Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no	Evidence of approval and supporting documentation was provided.	<b><i>No exceptions noted</i></b>

**Public Defender's Office, Thirty-Fifth Judicial District**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

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Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.		

**Public Defender's Office, Thirty-Fifth Judicial District**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

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Credit Cards/Debit Cards/Fuel Cards/P-Cards		
Agreed-Upon Procedure	Results	Managements' Response
12 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.	Cards are limited to a single debit card.	<b><i>No exceptions noted</i></b>
13 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 that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing, by someone other than the authorized card holder.	Bank statement was reconciled by an external CPA firm.	<b><i>No exceptions noted</i></b>
b. Observe that finance charges and late fees were not assessed on the selected statements.	The bank statement did not include fees are charges.	<b><i>No exceptions noted</i></b>

**Public Defender's Office, Thirty-Fifth Judicial District**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

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Credit Cards/Debit Cards/Fuel Cards/P-Cards		
Agreed-Upon Procedure	Results	Managements' Response
14 Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only).	The 10 transactions testing totaled \$2,912.33 and a portion of the total amounting to \$48.81 (1.7%) was undocumented.	The undocumented transaction was the result of an isolated clerical oversight.

***Schedule of Procedures, Results and Managements' Response (Continued)***

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**Public Defender's Office, Thirty-Fifth Judicial District**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

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Travel and Expense Reimbursement		
Agreed-Upon Procedure	Results	Managements' Response
someone other than the person receiving reimbursement.		

***Schedule of Procedures, Results and Managements' Response (Continued)***

-A16-

**Public Defender's Office, Thirty-Fifth Judicial District**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

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Contracts		
Agreed-Upon Procedure	Results	Managements' Response
agreed to the terms and conditions of the contract.		

**Public Defender's Office, Thirty-Fifth Judicial District**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

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Payroll and Personnel		
Agreed-Upon Procedure	Results	Managements' Response
17 Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.	The requested information was received.	<b><i>No exceptions noted</i></b>
18 Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:  a. Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).  b. Observe that supervisors approved the attendance and leave of the selected employees/officials.  c. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.	Attendance was documented.  Approval was documented  Not Applicable: Employees are not allowed to accumulate leave.	<b><i>No exceptions noted</i></b>  <b><i>No exceptions noted</i></b>  <b><i>No exceptions noted</i></b>
19 Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination	No termination payments were disbursed.	<b><i>No exceptions noted</i></b>

**Public Defender's Office, Thirty-Fifth Judicial District**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

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Payroll and Personnel		
Agreed-Upon Procedure	Results	Managements' Response
payment calculations, agree the hours to the employee/officials' cumulate leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.		
20 Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.	Management has represented that all portions of payroll taxes and other benefits have been fully paid.	<b><i>No exceptions noted</i></b>

**Public Defender's Office, Thirty-Fifth Judicial District**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

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Ethics		
Agreed-Upon Procedure	Results	Managements' Response
21 Using the 5 randomly selected employees/officials from procedure #16 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.  b. Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.	Training was documented  No ethics policy has been adopted	<b><i>No exceptions noted</i></b>  Our work force is familiar with ethical standards and has completed ethics training.
22 Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.	The District Defender is designated to perform this role.	<b><i>No exceptions noted</i></b>

**Public Defender's Office, Thirty-Fifth Judicial District**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

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Debt Service		
Agreed-Upon Procedure	Results	Managements' Response
23 Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.	No debt is outstanding.	<b><i>No exceptions noted</i></b>
25 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.	No debt is outstanding.	<b><i>No exceptions noted</i></b>

**Public Defender's Office, Thirty-Fifth Judicial District**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

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Fraud Notice		
Agreed-Upon Procedure	Results	Managements' Response
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 misappropriations were reported.	<b><i>No exceptions noted</i></b>
26 Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.	The notice appears on the premise and the entity does not maintain a website.	<b><i>No exceptions noted</i></b>

**Public Defender's Office, Thirty-Fifth Judicial District**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

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Information Technology Disaster Recovery /Business Continuity		
Agreed-Upon Procedure	Results	Managements' Response
27 Perform the following procedures, <b>verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."</b>		
a. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.	<b>We performed the procedure and discussed the results with management</b>	<b>No exceptions noted</b>
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.	<b>We performed the procedure and discussed the results with management</b>	<b>No exceptions noted</b>
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.	<b>We performed the procedure and discussed the results with management</b>	<b>No exceptions noted</b>
28 Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in	<b>We performed the procedure and discussed the results with management</b>	<b>No exceptions noted</b>

# **Public Defender's Office, Thirty-Fifth Judicial District**

## **Statewide Agreed-Upon Procedures**

### **Schedule of Procedures, Results and Managements' Response (Continued)**

Information Technology Disaster Recovery /Business Continuity		
Agreed-Upon Procedure	Results	Managements' Response
<p>procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.</p> <p>29 Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267<sup>1</sup>. The requirements are as follows:</p> <ol style="list-style-type: none"><li>1. Hired before June 9, 2020 - completed the training; and</li><li>2. Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.</li></ol>	<p><b>We performed the procedure and discussed the results with management</b></p>	<p><b><i>No exceptions noted</i></b></p>

<sup>1</sup> While it appears to be a good practice for charter schools to ensure its employees are trained to keep their information technology assets safe from cyberattack, charter schools do not appear required to comply with 42:1267. An individual charter school, though, through specific provisions of its charter, may mandate that all employees/officials receive cybersecurity training.

**Public Defender's Office, Thirty-Fifth Judicial District**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

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Sexual Harassment		
Agreed-Upon Procedure	Results	Managements' Response
30 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.	Training was documented	<b><i>No exceptions noted</i></b>
31 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).	Not applicable: No website is maintained.	<b><i>No exceptions noted</i></b>
32 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.	A report with the required content was available.	<b><i>No exceptions noted</i></b>