

**TWELFTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
COMPONENT UNIT FINANCIAL STATEMENTS
JUNE 30, 2024**

**DUCOTE & COMPANY
Certified Public Accountants
P. O. Box 309
219 North Washington St.
Marksville, LA 71351**

**TWELFTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
Marksville, Louisiana**

**Component Unit Financial Statements
June 30, 2024**

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

Mr. Chad Guillot, District Defender
Twelfth Judicial District Indigent Defender Fund
Marksville, Louisiana

Report on the Financial Statements

We have reviewed the accompanying financial statements of the governmental activities and the major fund of the Twelfth Judicial District Indigent Defender Fund (the Fund), a component unit of the Avoyelles Parish Police Jury, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Fund's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to the management's financial data and making inquiries of the management of the Twelfth Judicial District Indigent Defender Fund. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountants' Responsibility

Our responsibility is to conduct the review engagement in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants, and the standards applicable to review engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of the Twelfth Judicial District Indigent Defender Fund and to meet our ethical responsibilities, in accordance with relevant ethical requirements related to our review.

Accountants' Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

Other Matters Paragraphs

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule on page 28 and the schedules concerning net pension liability (asset) and pension contributions on pages 29-31 be presented to supplement the basic financial statements. Such information, although not a required 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United State of America. We have not audited the supplementary information and, accordingly, do not express an opinion on such information

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United State of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. The results of our review of the basic financial statements were not affected by this missing information.

Other Supplementary Information

The accompanying schedule of compensation, benefits and other payments to the agency head, presented on page 33, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and related to, the underlying accounting and other records used to prepare the financial statements. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United State of America. We have not audited the supplementary information and, accordingly, do not express an opinion on such information.

The accompanying justice funding schedule - Act 87 of the 2020 Louisiana Legislative Session requires a Justice System Funding Schedule – Receiving Entity, presented on pages 34 is not a required part of the basic financial statements. The information is the representation of management. We have not audited or reviewed such required supplementary information, and accordingly, we do not express an opinion, conclusion, nor provide any form of assurance on it.

Other Reporting Requirements

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report dated December 10, 2024, on the results of our agreed-upon procedures on pages 36 through 40. Pages 41 through 44 present the Louisiana Attestation Questionnaire.

Ducote & Company

Certified Public Accountants
Marksville, Louisiana
December 10, 2024

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

**TWELFTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
Marksville, Louisiana**

**STATEMENT OF NET POSITION
June 30, 2024**

ASSETS

Cash	\$262,020
Accounts receivable	30,280
Deposits	763
Property and equipment (net of accum depr)	233,139
TOTAL ASSETS	<u>526,202</u>

DEFERRED OUTFLOWS OF RESOURCES	<u>49,144</u>
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LIABILITIES

Accounts payable	11,990
Net pension liability	18,738
TOTAL LIABILITIES	<u>30,728</u>

DEFERRED INFLOWS OF RESOURCES	<u>8,721</u>
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NET POSITION

Restricted	535,896
TOTAL NET POSITION	<u><u>\$535,896</u></u>

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

**TWELFTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
Marksville, Louisiana**

**STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2024**

FUNCTIONS/PROGRAMS	<u>Expenses</u>	<u>Program Operating Grants</u>	<u>Net (Expenses) Revenues</u>
<i>Governmental Activities</i>			
General Government			
Salaries	\$170,101	\$76,616	(\$93,485)
Payroll taxes and retirement	8,746	3,939	(4,807)
Insurance	7,503	3,379	(4,123)
Contract labor	288,840	130,098	(158,742)
Professional fees	5,695	2,565	(3,130)
Depreciation	8,228	3,706	(4,522)
Other expenses	10,003	4,505	(5,498)
TOTAL GOVERNMENTAL ACTIVITIES	<u><u>\$499,116</u></u>	<u><u>\$224,809</u></u>	(274,307)
General Revenues:			
Intergovernmental revenues			262,857
Interest			<u>3,912</u>
Change in net position			(7,538)
Net position - beginning of year			<u>543,434</u>
Net position - end of year			<u><u>\$535,896</u></u>

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

FUND FINANCIAL STATEMENTS

**TWELFTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
Marksville, Louisiana**

**BALANCE SHEET
GOVERNMENTAL FUND-GENERAL FUND
June 30, 2024**

ASSETS

Cash	\$262,020
Accounts receivable	30,280
Deposits	<u>763</u>
TOTAL ASSETS	<u><u>\$293,062</u></u>

LIABILITIES

Accounts payable	<u>\$11,990</u>
TOTAL LIABILITIES	<u>11,990</u>

EQUITY AND OTHER CREDITS

Fund balance, restricted	<u>281,072</u>
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TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$293,062</u></u>
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The accompanying notes are an integral part of this financial statement.

**TWELFTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
Marksville, Louisiana**

**RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET
TO THE STATEMENT OF NET POSITION
June 30, 2024**

Total fund balance for the governmental fund at June 30, 2024	\$281,072
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Amounts reported for governmental activities in the
statement of net position are different because:

Net property and equipment	233,139
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Deferred outflows and inflows that are not financial resources
or currently payable:

Deferred outflows	(\$8,721)	
Deferred inflows	<u>40,128</u>	31,407

Non current liabilities are not measurable and due in the current
period and, therefore, are not reported in the governmental
funds:

Net pension liability	<u>(18,738)</u>
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Net position at June 30, 2024	<u><u>\$526,880</u></u>
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The accompanying notes are an integral part of this financial statement.

**TWELFTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
Marksville, Louisiana**

**STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
GOVERNMENTAL FUND-GENERAL FUND
For the Year Ended June 30, 2024**

REVENUES

Court costs on fines & forfeitures	\$224,809
Intergovernmental Revenues:	
State Grant	262,857
Interest earnings	<u>3,912</u>
Total Revenues	<u>491,578</u>

EXPENDITURES

General government	
Salaries and related benefits	190,145
Contract attorneys	288,840
Legal and accounting	5,695
Insurance	7,503
Capital outlay	0
Other	<u>18,979</u>
Total Expenditures	<u>511,162</u>
Excess (Deficiency) of Revenues Over Expenditures	(19,584)
Fund balance, beginning of year	<u>300,656</u>
Fund balance, end of year	<u><u>\$281,072</u></u>

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

**TWELFTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
Marksville, Louisiana**

**RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2024**

Total net change in fund balance per the statement of revenues,
expenses, and changes in fund balance: (\$19,584)

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 is
allocated over their useful lives and reported as
depreciation expense.

Capital outlays reported as expenditures	\$0	
Depreciation expense	<u>(8,228)</u>	(8,228)

Net pension expense is reported in governmental funds as
expenditures as they are paid; however, in the statement
of activities the net pension expense is reported according
to the estimates required by GASB 68:

Revenue or (expense) recognized due to the difference
between projected and actual pension expense:

Net change in pension expense	<u>11,258</u>
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Change in net position of governmental funds	<u><u>(\$16,554)</u></u>
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The accompanying notes are an integral part of this financial statement.

**TWELFTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
Marksville, Louisiana**

**NOTES TO THE FINANCIAL STATEMENTS
As of and For the Year Ended June 30, 2024**

INTRODUCTION

The Twelfth Judicial District Indigent Defender Fund was established in compliance with Louisiana Revised Statutes 15:144-149, to provide and compensate counsel appointed to represent indigents in criminal and quasi-criminal cases on the district court level. The judicial district encompasses the parish of Avoyelles, Louisiana.

During the 2007 Regular Session of the Louisiana State Legislature, Act No. 37 was adopted, thereby creating and establishing as a state agency within the office of the governor, the Louisiana Public Defender Board to provide for the supervision, administration and delivery of a statewide public defender system, which must deliver uniform public defender services in all courts in the state. The Board is composed of fifteen members who are appointed by the governor, chief justice of the Supreme Court of Louisiana, the president of the Senate, the speaker of the House of Representatives, the president of the Louisiana State Bar Association, the Louisiana Chapter of the Louis A. Marinet Society, the chairman of the Louisiana State Law Institute's Children Code Committee and the Louisiana Interchurch Conference. The Board is funded by deductions from fines and forfeitures to administer the indigent defender system of the district courts. Expenditures are governed by Act 307 of 2007 and the actions of the Board. The creation of this statewide agency required all Indigent Defender Funds to report on a June 30th year end.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

The indigent defender fund is part of the operations of the district court system. However, the district court system is fiscally dependent on the Avoyelles Parish Police Jury for office space and courtrooms. In addition, the police jury's general-purpose financial statements would be incomplete or misleading without inclusion of the indigent defender board. For these reasons, the indigent defender fund was determined to be a component unit of the Avoyelles Parish Police Jury, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the Twelfth Judicial District Indigent Defender Fund and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

**TWELFTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
Marksville, Louisiana
NOTES TO THE FINANCIAL STATEMENTS (continued)**

B. BASIC FINANCIAL STATEMENTS – GOVERNMENT-WIDE STATEMENTS

The government wide fund financial statements report the information of all the non-fiduciary activities of the Twelfth Judicial District Indigent Defender Fund. Governmental activities are normally supported by fees and assessments and state funding, which are reported separately from any business-type activities, which rely to a significant extent on fees and user charges.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include fees, assessments and state funding, collected by the Twelfth Judicial District Indigent Defender Fund.

The government wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows.

Governmental fund financials statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

In accordance with Statement No. 63, in some instances, the Governmental Accounting Standards Board require a governmental entity to delay recognition of decreases in net position as expenditures until a future period. In other instances, governmental entities are required to delay a recognition of increase in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delay recognition of expenditures or revenues, respectively.

C. FUND ACCOUNTING

The Indigent Defender Fund 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 board functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

**TWELFTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
Marksville, Louisiana
NOTES TO THE FINANCIAL STATEMENTS (continued)**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. FUND ACCOUNTING (continued)

Governmental Funds - Governmental funds account for all or most of the Indigent Defender Board'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 fund from 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 board. The following are the board's governmental funds:

General Fund - the primary operating fund of the Indigent Defender Board 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 provided it is expended or transferred in accordance with state and federal laws and according to board policy.

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 and the modified accrual basis of account. Accordingly, only current assets, deferred outflows of resource, current liabilities, and deferred inflows are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances 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 Indigent Defender Fund operations.

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 Indigent Defender Fund 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.

**TWELFTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
Marksville, Louisiana
NOTES TO THE FINANCIAL STATEMENTS (continued)**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING (continued)

The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Revenues are recognized when they become measurable and available are net current assets.

Expenditures

Expenditures are recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Government-Wide Financial Statements (GWFS)

The Statement of Net Assets and the Statement of Activities display information about the fund as a whole. These statements include all the financial activities of the Indigent Defender Fund. Information contained in these statements 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 nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

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

E. BUDGETS

The Indigent Defender Fund uses the following budget practices:

1. The budget is prepared by the administrator and submitted to the state
2. The budget is used as a management tool for revenue and expense control
3. All budgetary appropriations lapse at year-end

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest bearing demand deposits and time deposits. Under state law, the Indigent Defender Fund may deposit funds in demand deposits, interest-bearing 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.

TWELFTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
Marksville, Louisiana
NOTES TO THE FINANCIAL STATEMENTS (continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

G. COMPENSATED ABSENCES

The Indigent Defender Fund does not have a formal policy for vacation and sick leave.

H. 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.

Capital assets are recorded in the Statement of Net Assets and Statement of Activities. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

Machinery and equipment	5 – 7 years
Furniture and fixtures	5 – 7 years
Buildings	25 - 30 years

I. EQUITY CLASSIFICATIONS

In the government-wide financial statements, equity is classified as net assets and displayed in two components:

Net Investment in capital assets – consists of capital assets including restricted assets, net of accumulated depreciation

Restricted net assets - consists of net assets restricted for indigent defender fund activities

J. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

**TWELFTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
Marksville, Louisiana
NOTES TO THE FINANCIAL STATEMENTS (continued)**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

K. GOVERNMENTAL FUND BALANCES

In the governmental fund financial statements, fund balances are classified as follows:

Non-spendable fund balance – amounts that cannot be spent either because they are in a non-spendable form or because they are legally or contractually required to be maintained intact.

Restricted fund balances – amounts that can be spent only for specific purposes because of state or federal laws or externally imposed conditions by grantors, creditors, or citizens.

Committed fund balance – amounts that can be used only for specific purposes determined by a formal action by the Twelfth Judicial District Indigent Defender Fund.

Assigned fund balance – amounts that are constrained by the Twelfth Judicial District Indigent Defender Fund's intent that they will be used for specific purpose.

Unassigned fund balance - all other amounts not included in the other spendable classifications

NOTE 2 – CASH AND CASH EQUIVALENTS

At year end, June 30, 2024, the cash consisted of deposits with banks, with a book value of \$262,020.

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balance) 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.

These deposits (bank balances) are as follows:

Bank balances	<u>\$262,020</u>
Secured by:	
FDIC Insurance	\$250,000
Pledged Securities	<u>12,020</u>
Total	<u>\$262,020</u>

**TWELFTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
Marksville, Louisiana
NOTES TO THE FINANCIAL STATEMENTS (continued)**

NOTE 2 – CASH AND CASH EQUIVALENTS (continued)

Custodial Credit Risk for deposits is the risk that in the event of the failure of a depository financial institution, the Fund's deposits may not be recovered or the collateral securities that are in the possession of an outside party will not be recovered. The Twelfth Judicial District Indigent Defender Fund does not have a policy to monitor or attempt to reduce exposure to custodial risk or to limit the allowable deposits or investments. At year end, the Fund had bank balances of \$262,020. Of this amount \$250,000 deposits were secured by federal depository insurance of \$250,000 and pledged securities of \$12,020. At June 30, 2024, deposits in the amount of \$12,020 were exposed to custodial credit risk. These deposits are uninsured and collateralized with securities held by the pledging institution, or pledging institution's trust department or agent, but not in the Fund's name.

NOTE 3 - RECEIVABLES

At June 30, 2024, receivables were comprised of amounts due from governments, consisting of court costs and fees totaling \$30,280.

NOTE 4 – GENERAL FIXED ASSETS

The changes in property and equipment for the twelve months ended June 30, 2024, are as follows:

	Balance 6/30/2023	Additions	Deletions	Balance 6/30/2024
Property and Equipment				
Buildings	\$ 246,853	\$ -	\$ -	\$ 246,853
Machinery and Equipment	3,531	0	0	3,531
	250,384	0	0	250,384
 Accumulated Depreciation	<u>(\$9,017)</u>	<u>(\$8,228)</u>	<u>\$0</u>	<u>(\$17,245)</u>
 Net Property and Equipment	<u>\$ 241,367</u>	<u>\$ (8,228)</u>	<u>\$ -</u>	<u>\$ 233,139</u>

**TWELFTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
Marksville, Louisiana
NOTES TO THE FINANCIAL STATEMENTS (continued)**

NOTE 5 - PENSION PLAN DESCRIPTION AND BENEFITS

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pension and pension expense, information about the fiduciary net position of the Parochial Employees' Retirement System of Louisiana, and additions to/deductions from the system's fiduciary net position have been determined on the same basis as they are reported by the system. For this purpose, benefit payments (including refunds of any employee contributions) are recognized when due and payable in accordance with the benefit terms.

Plan Description. The Twelfth Judicial District Indigent Defender Fund contributes to the Parochial Employees' Retirement System of Louisiana, a cost-sharing, multiple-employer defined benefit pension plan established by Act 205 of the 1952 regular session of the Legislature of the State of Louisiana to provide retirement benefits to all employees of any parish in the State of Louisiana or any governing body or a parish which employs and pays persons servicing the parish and is administered by a separate Fund of trustees. Act 765 of the year 1979, established two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. Employees of the Fund are members of Plan A. All permanent employees of a parish who work at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System.

Retirement Benefits:

Any member of Plan A can retire providing he or she meets one of the following criteria:

For employees hired prior to January 1, 2007:

- a. Any age with 30 years or more of creditable service.
- b. Age 55 with 25 years of creditable service.
- c. Age 60 with a minimum of 10 years of creditable service.
- d. Age 65 with a minimum of 7 years of creditable service

For employees hired after to January 1, 2007:

- a. Age 55 with 30 years of creditable service.
- b. Age 62 with a minimum of 10 years of creditable service.
- c. Age 67 with a minimum of 7 years of creditable service

Generally, the monthly amount of the retirement allowance of any member of Plan A shall consist of an amount equal to 3% of their final average compensation multiplied by his/her years of creditable service. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

**TWELFTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
Marksville, Louisiana
NOTES TO THE FINANCIAL STATEMENTS (continued)**

NOTE 5 - PENSION PLAN DESCRIPTION AND BENEFITS (continued)

Survivor Benefits:

Upon death of any member of Plan A with five years or more creditable service who is not eligible for retirement, the plan provides for benefits for the surviving spouse and minor children, as outlined in the statutes. Any member of Plan A, who is eligible for normal retirement at the time of death, the surviving spouse shall receive an automatic Option 2 benefit, as outlined in the statutes.

Deferred Retirement Option Plan (DROP):

Act 338 of 1990 established the DROP plan for the System. DROP is an option for that member who is eligible for normal retirement. In lieu of terminating employment and accepting a service retirement, any member of Plan A who is eligible to retire may elect to participate in the DROP in which they are enrolled for 3 years and defer the receipt of benefits. During participation in the plan, employer contributions are payable but employee contributions cease. The monthly retirement benefits that would be payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP Fund.

Disability Benefits:

For Plan A, a member shall be eligible to retire and receive a disability benefit if they were hired prior to January 1, 2007, and has at least five years of creditable service or if hired after January 1, 2007, has seven years of creditable service, and is not eligible for normal retirement and has been official certified as disabled by the State Medical Disability Board. Upon retirement caused by disability, a member of Plan A shall be paid a disability benefit equal to the lesser of any amount equal to 3% of the member's final average compensation multiplied by his years of service, not to be less than 15, or 3% multiplied by years of service assuming continued service to age 60 for those members who are enrolled prior to January 1, 2007, and to age 62 for those members who are enrolled January 1, 2007 or later.

Cost of Living Increases:

The Board is authorized to provide a cost of living allowance for those retirees who retired prior to July 1973. The adjustment cannot exceed 2% of the retiree's original benefit for each full calendar year since retirement and may only be granted if sufficient funds are available from investment income in excess of normal requirements.

In addition, the Board may provide an additional cost of living increase to all retirees and beneficiaries who are over age 65 equal to 2% of the member's benefit paid on October 1, 1977, (or the member's retirement date if later). Also, the Board may provide a cost of living increase up to 2.5% for retirees 62 and older (RS 11:1937). Lastly, Act 279 of 2009 provided for further reduced actuarial payments to provide an annual 2.5% cost of living adjustment commencing at age 55.

**TWELFTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
Marksville, Louisiana
NOTES TO THE FINANCIAL STATEMENTS (continued)**

NOTE 5 – PENSION PLAN DESCRIPTION AND BENEFITS (continued)

Employer Contributions:

According to state statute 11:1103, contributions for all employers are actuarially determined each year. For the year ended December 31, 2023 rate for Plan A was 11.50% of employee compensation. Under Plan A, members are required by state statute to contribute 9.50% of their annual covered salary.

Contributions to the System also include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Fund are established and may be amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (225) 928-1361.

The Fund's contributions to the System under Plan A for each of the years ended June 30, 2024, 2023, and 2022, were \$17,428, \$15,617, and \$14,859, respectively, equal to the required contributions for the year.

At June 30, 2024, the District reported a net pension liability of \$18,738 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2023, and the total pension asset used to calculate the net pension asset was determined by an actuarial valuation as of that date. The District's proportion of the net pension asset was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, as actuarially determined. At December 31, 2023, the District's proportionate share was .019668%, a decrease of .001197% from the previous year.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2024, the District recognized pension expense of \$17,428 less employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions.

**TWELFTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
Marksville, Louisiana
NOTES TO THE FINANCIAL STATEMENTS (continued)**

NOTE 5 – PENSION PLAN DESCRIPTION AND BENEFITS (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$8,873	\$5,030
Changes of assumptions	0	0
Net difference between projected and actual earnings on pension plan investments	30,199	3,265
Changes in proportion and differences between employer contribution and proportionate share of contributions	1,056	426
Employer contributions subsequent to measurement date	<u>9,016</u>	<u>0</u>
Total	<u>\$49,144</u>	<u>\$8,721</u>

The Fund reported \$9,016 as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date of December 31, 2023, which will be recognized as a reduction of the net pension liability/asset in the year ended June 30, 2024.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30,	
2025	\$ 2,657
2026	\$ 15,621
2027	\$ 25,402
2028	\$(12,273)

**TWELFTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
Marksville, Louisiana
NOTES TO THE FINANCIAL STATEMENTS (continued)**

NOTE 6 – PENSION PLAN DESCRIPTION AND BENEFITS (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

Actuarial assumptions. The total pension liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation date	December 31, 2023
Actuarial cost method	Entry Age Normal
Actuarial assumptions:	
Investment rate of return	6.40%, net of pension plan investment expense, including inflation
Expected remaining service lives	4 years
Inflation rate	2.30%
Projected salary increases	4.75%
Cost of living adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees
Mortality	Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2021 scale for annuitants and beneficiaries. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2021 scale for disabled annuitants.

The long-term expected real rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up), and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward-looking basis in equilibrium, in which best estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.40% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.50% for the year ended December 31, 2023.

**TWELFTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
Marksville, Louisiana
NOTES TO THE FINANCIAL STATEMENTS (continued)**

NOTE 6 – PENSION PLAN DESCRIPTION AND BENEFITS (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

The resulting expected long-term rate of return was 7.50%. Best estimate of geometric real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2023, are summarized in the following table:

Asset Class	Target Asset Allocation	Long-term Expected Portfolio Real Rate of Return
Fixed income	33%	1.12%
Equity	51%	3.20%
Alternatives	14%	0.67%
Real assets	2%	0.11%
Totals	100%	5.10%
		2.40%
Inflation		7.50%
Expected arithmetic nominal return		7.50%

Discount rate. The discount rate used to measure the total pension liability was 6.40%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PERSAC taking into consideration the recommendation of the System's actuary. Based on these assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**TWELFTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
Marksville, Louisiana
NOTES TO THE FINANCIAL STATEMENTS (continued)**

NOTE 6 – PENSION PLAN DESCRIPTION AND BENEFITS (continued)

Sensitivity to Changes in Discount Rate: The following presents the net pension liability of the participating employers using the discount of 6.40%, as well as what the employers' net pension (asset) or liability would be if it were calculated using a discount rate that is one percent lower (5.40%) or one percent higher (7.40%), than the current rate:

	Changes in Discount Rate 2023		
	1%	Current	1%
	Decrease	Discount Rate	Increase
	5.40%	6.40%	7.40%
Net Pension (Asset) Liability	<u>\$133,700</u>	<u>\$18,738</u>	<u>(\$77,761)</u>

NOTE 7 – SUBSEQUENT EVENTS

Subsequent events have been evaluated through December 10, 2024, which is the date the financial statements were available to be issued. No material financial subsequent events have occurred since June 30, 2024, that required recognition in the financial statements.

**TWELFTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
Marksville, Louisiana
NOTES TO THE FINANCIAL STATEMENTS (continued)**

NOTE 8 – GOVERNMENTAL FUND REVENUE 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	\$262,857	
Local Government		
Statutory fines, forfeitures, fees		
Court costs, and other	224,809	
Investments earnings	<u>3,912</u>	
 Total Revenues		<u>\$491,578</u>

EXPENDITURES

Personnel Services and Benefits		
Salaries	170,101	
Retirement Contributions	17,428	
Payroll Taxes	<u>2,616</u>	190,145
Operating Costs		
Contract Services – attorney	288,840	
Insurance	7,503	
Utilities and telephone	11,907	
Other	<u>12,767</u>	321,017
 Capital Outlay		<u>0</u>
 Total Expenditures		<u>\$511,162</u>

REQUIRED SUPPLEMENTARY INFORMATION

**TWELFTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
Marksville, Louisiana**

**STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
GOVERNMENTAL FUND-GENERAL FUND
For the Year Ended June 30, 2024**

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Court costs on fines & forfeitures	\$183,700	\$224,809	\$41,109
Intergovernmental Revenues:			
State Grant	257,334	262,857	5,523
Interest earnings	600	3,912	3,312
	<u>441,634</u>	<u>491,578</u>	<u>49,944</u>
Total Revenues			
EXPENDITURES			
General government			
Salaries and related benefits	186,700	190,145	(27,467)
Contract attorneys	290,100	288,840	1,260
Legal and accounting	11,000	5,695	5,305
Insurance	8,800	7,503	1,297
Capital outlay	0	0	0
Other	37,300	18,979	18,321
	<u>533,900</u>	<u>511,162</u>	<u>22,738</u>
Total Expenditures			
Excess (Deficiency) of Revenues Over Expenditures	(92,266)	(19,584)	<u>\$72,682</u>
Fund balance, beginning of year	<u>176,655</u>	<u>300,656</u>	
Fund balance, end of year	<u>\$84,389</u>	<u>\$281,072</u>	

See independent accountants' review report.

**TWELFTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
Marksville, Louisiana**

Schedule of Employer's Share of Net Pension Liability

For the Year Ended June 30, 2024

Year Ended June 30,	Employer Proportion Of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)
2016	.023999%	\$63,172	\$137,600	45.91%	92.23%
2017	.023202%	\$47,785	\$137,600	28.41%	94.15%
2018	.022579%	\$(16,759)	\$137,600	-12.78%	101.98%
2019	.022383%	\$99,344	\$144,200	68.89%	88.86%
2020	.023877%	\$1,124	\$152,000	.7395%	99.89%
2021	.023877%	\$(39,904)	\$149,500	-26.69%	104.00%
2022	.021032%	\$(99,070)	\$124,900	-79.30%	110.46%
2023	.018471%	\$71,091	\$135,800	52.35%	98.03%
2024	.019668%	\$18,738	\$151,550	12.36%	99.77%

*The amounts presented have a measurement date of December 31st of the previous year

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See independent accountants' review report.

**TWELFTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
Marksville, Louisiana**

Schedule of Employer Contributions

For the Year Ended June 30, 2024

Year Ended June 30,	Contractually Required Contribution	Contribution in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Employers Covered Employee Payroll	Contribution as a % of Covered Employee Payroll
2016	\$18,404	\$18,404	\$ 0	\$137,600	13.75%
2017	\$17,544	\$17,544	\$ 0	\$137,600	12.75%
2018	\$17,888	\$17,888	\$ 0	\$137,600	13.00%
2019	\$16,583	\$16,583	\$ 0	\$144,200	11.50%
2020	\$17,480	\$17,480	\$ 0	\$152,000	11.50%
2021	\$18,314	\$18,314	\$ 0	\$149,500	12.25%
2022	\$17,111	\$17,211	\$ 0	\$140,500	12.25%
2023	\$15,617	\$15,617	\$ 0	\$135,800	11.50%
2024	\$17,428	\$17,428	\$ 0	\$151,550	11.50%

This schedule is intended to show information for 10 years. Additional years will be displayed as them become available.

See independent accountants' review report.

**TWELFTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
Marksville, Louisiana**

Notes to Required Supplementary Information

For the Year Ended June 30, 2024

NOTE 1 – BUDGET AND BUDGETARY ACCOUNTING

A general fund budget is adopted on a basis consistent with accounting principles generally accepted in the United States of America. The District Public Defender adopts the budget on behalf of the Fund before the start of the new fiscal year. Any changes in the budget must be within estimated revenues and reserves. Budgetary appropriations lapse at year end.

NOTE 2 – PENSION PLAN

Changes of Assumptions – Changes of assumptions about future economic or demographic factors or of other inputs were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan.

OTHER SUPPLEMENTARY INFORMATION

**TWELFTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND**

Marksville, Louisiana

**ACT 706 – SCHEDULE OF COMPENSATION, REIMBURSEMENTS,
AND OTHER PAYMENTS TO THE AGENCY HEAD
For the Year Ended June 30, 2024**

Under Act 706, the Public Defender's Office is required to disclose the compensation, reimbursements, benefits, and other payments made to the agency head.

The following is a schedule of payments to the Chief Public Defender for the year ended June 30, 2024:

Agency Head: Chad Guillot, Chief Public Defender

Salary	\$ 87,500
Benefits – retirement	<u>11,331</u>
Total	<u>\$ 98,831</u>

**TWELFTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
Marksville, Louisiana**

JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY

For the Year Ended June 30, 2024

**This schedule was prescribed by the Louisiana Legislative Auditor's Office
As Required by Act 87 of the 2020 Regular Legislative Session**

	First Six Month Period Ended 12/31/2023	Second Six Month Period Ended 6/30/2024
Receipts from:		
Avoyelles Parish District Attorney		
Crimminal Court, Pre Trial Intervention	\$6,570	\$6,100
Avoyelles Parish Sheriff		
Booking Fees	1,304	530
Bonding Fees	19,442	16,016
Court Costs	57,265	59,737
Bunkie City Court Criminal Court Costs	8,685	8,415
Marksville City Court Criminal Court Costs	7,965	7,065
Total Receipts	<u>\$101,231</u>	<u>\$97,863</u>
Ending Balance of Amounts Assessed		
But Not Received	<u>\$0</u>	<u>\$0</u>

OTHER INFORMATION

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES**

Mr. Chad Guillot
District Defender
Twelfth Judicial District Indigent Defender Fund
Marksville, Louisiana 71351

We have performed the procedures enumerated below on the Fund's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended June 30, 2024, as required by Louisiana Revised Statute 24:513 and the *Louisiana Government Audit Guide*. The Fund's management is responsible for its financial records and compliance with applicable laws and regulations.

The Fund management 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 Fund's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended June 30, 2024. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. The report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report, and as such, users are responsible for determining whether the procedures performed are appropriate for their purpose.

The procedures and associated findings are as follows:

PUBLIC BID LAW

1. Obtain documentation for all expenditures made during the year for material and supplies exceeding \$60,000, or public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (RS) 39:1551-39:1755 (the state procurement code) or RS 38:2211-2296 (the public bid law), whichever is applicable, and report whether the expenditures were made in accordance with these laws.

No expenditures were made during the year for materials and supplies exceeding \$60,000 and no expenditures were made for public works exceeding \$250,000.

CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

2. Obtain a list of the immediate family members of each Fund member as defined by LSA-RS 42:1101-1124 (the ethics law).

Management provided us with the list.

3. Obtain a list of all employees paid during the fiscal year.

Management provided us with the required list including the noted information.

4. Report whether any employees' names appear on both lists obtained in Procedures 2 and 3 above.

None of the employees included on the list of employees provided by management per item (3) appeared on the list provided by management per item (2).

5. Obtain a list of all disbursements made during the year and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

Management provided the requested information. None of the business of employees and employees' immediate families appeared as vendors on the list of disbursements.

BUDGETING

6. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget for the June 30, 2024 year. There were no budget amendments for the year ended June 30, 2024.

7. Trace the budget adoption and amendments to the minute book.

Due to the size of the office and legislative authority, there are no board members and therefore this question does not apply.

8. Compare the revenues and expenditures of the final budget to the actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceeded budgeted amounts by 5% or more.

Any unfavorable budget variances were within the 5% allowable variance.

ACCOUNTING AND REPORTING

9. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and

- (a) Report whether the six disbursements agree to the amount and payee in the supporting documentation.

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) Report whether the six disbursements were coded to the correct fund and general ledger account.

All six of the payments were properly coded to the correct fund and general ledger account.

- (c) Report whether the six disbursements were approved in accordance with management's policies and procedures.

All six of the payments were properly approved and signed.

MEETINGS

10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by RS 42:11 through 42:28 (the open meetings law) and report whether there are any exceptions.

Effective August 17, 2007, the revised Indigent Defender Act removed the board at the local Judicial District level. As a result there are no local public board meetings held in the Twelfth Judicial District for the Indigent Defender Fund.

DEBT

11. Obtain bank deposit slips for the fiscal year and scan bank slips in order to identify and report whether any deposits appear to be proceeds of bank loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

ADVANCES AND BONUSES

12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances or gifts.

An inspection of the payroll records for the year noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

STATE AUDIT LAW

13. Report whether the agency provided for a timely report in accordance with RS 24:513

The Twelfth Judicial District Indigent Defender Fund provided for a timely report in accordance with RS 24:513.

14. Inquire of management and report whether the agency (1) entered into any contracts that utilized state funds as defined by RS39:72.1 A. (2); and that were subject to the public bid law (RS 38:2211, et seq), while the agency was not in compliance with RS 24:513 (the audit law)

The management of the Twelfth Judicial District Indigent Defender Fund represented that the Fund was in compliance with RS 24:513 (the audit law). Management further represented that the Fund did not enter into any contract that utilized state funds as defined in RS 39:72.1A.(2).

PRIOR COMMENTS AND RECOMMENDATIONS

15. Obtain and report management's representation as to whether any prior suggestions, exceptions, recommendations, and/or comments have been resolved.

All prior year findings and/or comments have been resolved, with the exception of the segregation of duties matter. Please see the Schedule of Results and Management's Response on page 45.

The agreed upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Fund's compliance with the foregoing matters. 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 Fund and to meet our 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 the Fund's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, and the results of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Ducote & Company

Certified Public Accountants
Marksville, Louisiana
December 10, 2024

Avoyelles Indigent Defender Fund
Twelfth Judicial District
State of Louisiana

312 Treasure Place

Marksville, Louisiana 71351

LOUISIANA ATTESTATION QUESTIONNAIRE

December 10, 2024

Ducote & Company
Certified Public Accountants
P. O. Box 309
Marksville, Louisiana 71351

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of June 30, 2024 and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Government Audit Guide*, we make the following representations to you.

These representations are based on the information available to us as of December 10, 2024.

PUBLIC BID LAW

It is true that we have complied with the state procurement code (RS 39:1551 – 39:1755), the public bid law, (RS Title 38:2211-2296), and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes ☒ No ☐

CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes ☒ No ☐

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes ☒ No ☐

BUDGETING

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-15) or the budget requirements of LSA-RS 39:1331-1432, where applicable.

Yes ☒ No ☐

ACCOUNTING AND REPORTING

All non-exempt government records are available as a public record and have been retained for at least three years, as requires by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes ☒ No ☐

We have filed our annual financial statements in accordance with LSA-RS 24:514 and 33:463, as applicable.

Yes ☒ No ☐

We have had our financial statements reviewed in accordance with LSA- RS 24:513.

Yes ☒ No ☐

We did not enter into any contracts that utilized state funds as defined in RS 39:72.1 A(2); and that were subject to the public bid law (RS 38:2211, et seq.), while the agency was not in compliance with RS 24:513 (the audit law).

Yes ☒ No ☐

We have complied with RS 24:513 A(3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes ☒ No ☐

We have complied with RS 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes ☒ No ☐

MEETINGS

We have complied with the provisions of the Open Meetings Law, provided in RS 42:11 through 42:28.

Yes ☒ No ☐

DEBT

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 47:1410.60-1410.65.

Yes ☒ No ☐

ADVANCES AND BONUSES

It is true we have not advanced wages or salaries to employees or paid bonuses in violation or Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes ☒ No ☐

PRIOR YEAR COMMENTS

We have resolved all prior year recommendations and/or comments.

Yes ☒ No ☐

GENERAL

We acknowledge that we are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes ☒ No ☐

We acknowledge that we are responsible for determining that the procedures performed are appropriate for the purposes of this engagement.

Yes ☒ No ☐

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes ☒ No ☐

We have provided you with all relevant information and access under the terms of our agreement.

Yes ☒ No ☐

We are disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes ☒ No ☐

Ducote & Company
Page 4
December 10, 2024

We are not aware of any material misstatements in the information we have provided to you.

Yes ☒ No ☐

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other concerning noncompliance with the foregoing laws and regulations, including any communications received between the period under examination; and will disclose to you any such communication received between the end of the period under examination and the date of your report.

Yes ☒ No ☐

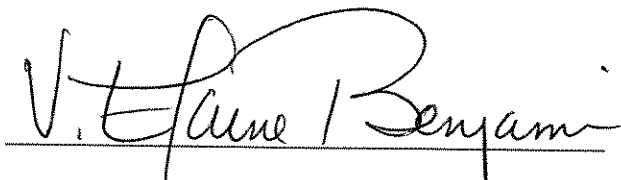
We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations, or would require additional or medication to the results of the agreed-upon procedures.

Yes ☒ No ☐

The previous responses have been made to the best of our belief and knowledge.



Chad Guillot, 12th Judicial District Public Defender



Veronica Elaine Benjamin, Secretary

**TWELFTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
Marksville, Louisiana**

Schedule of Results

For the Year Ended June 30, 2024

Current Year Findings:

2024-01 Segregation of Duties

This finding is unresolved and is ongoing as the Fund does not have a sufficient number of employees available to segregate ongoing duties related to financial matters. Management feels it is not economically feasible to add a sufficient number of employees to adequately segregate accounting duties. Management understands that they should review financial statements and they accept responsibility for their contents and presentation.

Prior Year Findings:

Our prior year audit report, dated December 4, 2023, included the following audit findings:

2023-01 Segregation of Duties (prior year findings 2022-01 and 2021-01)

This finding is unresolved and is ongoing as the Fund does not have a sufficient number of employees available to segregate ongoing duties related to financial matters. Management feels it is not economically feasible to add a sufficient number of employees to adequately segregate accounting duties. Management understands that they should review financial statements and they accept responsibility for their contents and presentation.