

**TWENTY-SECOND JUDICIAL DISTRICT
PUBLIC DEFENDER OFFICE
COVINGTON, LOUISIANA**

Annual Financial Statements

June 30, 2021



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Independent Auditor's Report

Mr. John W. Linder, II, District Public Defender
and the Louisiana Public Defender Board
Twenty-Second Judicial District
Public Defender Office
Covington, Louisiana

Report on Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the Twenty-Second Judicial District Public Defender Office (the Public Defender Office), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Public Defender Office's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Twenty-Second Judicial District Public Defender Office as of June 30, 2021, and the respective changes in financial position for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

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

Other Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Public Defender Office's basic financial statements. The schedule of compensation, benefits, and other payments to agency head, as required by Louisiana Revised Statute (R.S.) 24:513 A(3), and the justice system funding schedule are presented for the purpose of additional analysis and are not a required part of the basic financial statements.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 14, 2021, on our consideration of the Twenty-Second Judicial District Public Defender Office's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Public Defender Office's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Twenty-Second Judicial District Public Defender Office's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "LaForte".

A Professional Accounting Corporation

Covington, LA
September 14, 2021

**BASIC FINANCIAL STATEMENTS
GOVERNMENT-WIDE FINANCIAL STATEMENTS**

**TWENTY-SECOND JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
COVINGTON, LOUISIANA
Statement of Net Position
June 30, 2021**

	Governmental Activities
Assets	
Cash and Cash Equivalents	\$ 786,775
Accounts Receivable	112,104
Probation Fees Receivable - Net of Allowance of \$1,372,654	93,933
Capital Assets, Net of Accumulated Depreciation	<u>4,084</u>
Total Assets	<u>996,896</u>
Liabilities	
Accounts Payable	162
Accrued Payroll Liabilities	25,200
Unearned Revenue - Felony Probation Fees	<u>93,933</u>
Total Liabilities	<u>119,295</u>
Net Position	
Net Investment in Capital Assets	4,084
Unrestricted	<u>873,517</u>
Total Net Position	<u><u>\$ 877,601</u></u>

The accompanying notes are an integral part of these financial statements.

**TWENTY-SECOND JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
COVINGTON, LOUISIANA
Statement of Activities
For the Year Ended June 30, 2021**

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental Activities				
Public Defender	\$ 3,157,250	\$ 57,063	\$ 2,234,682	\$ (865,505)
General Revenues				
Court Costs, Fees, and Charges				970,813
Shared Revenues				259,925
Interest and Earnings on Investments				1,029
Other Income				2,522
Total General Revenues				<u>1,234,289</u>
Change in Net Position				368,784
Net Position, Beginning of Year				<u>508,817</u>
Net Position, End of Year				<u>\$ 877,601</u>

The accompanying notes are an integral part of these financial statements.

**BASIC FINANCIAL STATEMENTS
FUND FINANCIAL STATEMENTS
GOVERNMENTAL FUNDS**

**TWENTY-SECOND JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
COVINGTON, LOUISIANA
Balance Sheet
Governmental Funds
June 30, 2021**

	General Fund	Special Revenue Fund	Total Governmental Funds
Assets			
Cash and Cash Equivalents	\$ 786,775	\$ -	\$ 786,775
Accounts Receivable	112,104	-	112,104
Probation Fees Receivable - Net of Allowance of \$1,372,654	93,933	-	93,933
Total Assets	\$ 992,812	\$ -	\$ 992,812
Liabilities			
Accounts Payable	\$ 162	\$ -	\$ 162
Accrued Payroll Liabilities	25,200	-	25,200
Unearned Revenue - Felony Probation Fees	93,933	-	93,933
Total Liabilities	119,295	-	119,295
Fund Balance			
Unassigned	873,517	-	873,517
Total Fund Balance	873,517	-	873,517
Total Liabilities and Fund Balance	\$ 992,812	\$ -	\$ 992,812

**Reconciliation of the governmental fund balance sheet to the
statement of net position**

Total Fund Balance	\$ 873,517
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	4,084
Net Position of Governmental Activities	\$ 877,601

The accompanying notes are an integral part of these financial statements.

**TWENTY-SECOND JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
COVINGTON, LOUISIANA
Statement of Revenues, Expenditures, and Changes
in Fund Balances
Governmental Funds
For the Year Ended June 30, 2021**

	General Fund	Special Revenue Fund	Total Governmental Funds
Revenues			
Court Costs, Fees, and Charges	\$ 970,813	\$ -	\$ 970,813
Shared Revenues	259,925	-	259,925
Intake Fees	57,063	-	57,063
Grants and Awards			
State of Louisiana	-	2,068,905	2,068,905
Judicial District Court	118,277	-	118,277
Other	47,500	-	47,500
Interest Income	1,029	-	1,029
Miscellaneous Income	2,522	-	2,522
Total Revenues	1,457,129	2,068,905	3,526,034
Expenditures			
Salaries, Wages, and Fringes	803,408	1,895,247	2,698,655
Contract Attorney Fees and Costs	146,519	173,658	320,177
Insurance	29,940	-	29,940
Telephone and Utilities	26,180	-	26,180
Other Operating Expenses	20,666	-	20,666
Law Library	13,567	-	13,567
Office Supplies and Expenses	13,100	-	13,100
Rent	11,400	-	11,400
Accounting and Audit	10,969	-	10,969
Continuing Education	10,319	-	10,319
Travel	850	-	850
Capital Outlays	1,122	-	1,122
Total Expenditures	1,088,040	2,068,905	3,156,945
Net Change in Fund Balances	369,089	-	369,089
Fund Balances, Beginning of Year	504,428	-	504,428
Fund Balances, End of Year	\$ 873,517	\$ -	\$ 873,517

The accompanying notes are an integral part of these financial statements.

**TWENTY-SECOND JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
COVINGTON, LOUISIANA**
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended June 30, 2021

Net Change in Fund Balances - Total Governmental Funds	\$ 369,089
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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 their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period.

(305)

Change in Net Position of Governmental Activities	<u>\$ 368,784</u>
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The accompanying notes are an integral part of these financial statements.

**TWENTY-SECOND JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
COVINGTON, LOUISIANA**

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies

The Twenty-Second Judicial District Public Defender Office (the Public Defender Office) operates under Act 307 implemented August 15, 2007. The Public Defender Office provides counsel to represent indigent (needy) individuals in criminal cases at the district level. The Public Defender Office encompasses the Parishes of Washington and St. Tammany, which are located in the State of Louisiana.

The Public Defender Office is composed of a District Public Defender who works under the supervision of the Louisiana Public Defender Office. A State of Louisiana Public Defender Board governs the Louisiana Public Defender Office.

Revenues to finance the Public Defender Office's operations are provided primarily from court costs or fines imposed by the various courts within the district and from state revenues received through either annual distributions or targeted program funding from the Louisiana Public Defender Office.

Basis of Presentation

The accompanying basic financial statements of the Twenty-Second Judicial District Public Defender Office have been presented in conformity with governmental accounting standards generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*.

Government-Wide Financial Statements (GWFS)

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the Public Defender Office. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

**TWENTY-SECOND JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
COVINGTON, LOUISIANA**

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Basis of Presentation (Continued)

Fund Financial Statements (FFS)

The Public Defender Office uses funds to maintain its financial records during the year. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The funds of the Public Defender Office are classified as governmental. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the entity or the total assets, liabilities, revenues, or expenditures of the individual governmental fund is at least 10 percent of the corresponding total for all governmental funds.

The Public Defender Office uses two funds to report the Public Defender Office's financial position and the results of operations. The General Fund reports all transactions of the Public Defender Office other than those funds to be used for a purpose specified by law or agreement. A Special Revenue Fund (grant fund) reports all transactions for grant money.

Reporting Entity

For financial statement reporting purposes, the Public Defender Office is a part of the district court system of the State of Louisiana. However, the state statutes that created the Public Defender Office also gave it control over all of its operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. The Public Defender Office is financially independent and operates independently from the district court system. These financial statements include only the transactions of the Public Defender Office.

Basis of Accounting

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 related cash flows. Grants and similar items are recognized as soon as all eligibility requirements imposed by the provider have been met.

The amounts reflected in the governmental fund financial statements are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund 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 the government-wide financial statements.

**TWENTY-SECOND JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
COVINGTON, LOUISIANA**

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Basis of Accounting (Continued)

The amounts reflected in the governmental fund financial statements use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined, and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Public Defender Office 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. The General Fund uses the following practices in recording revenues and expenditures:

Revenues - Court costs or fines and forfeitures imposed by the district and city courts are recorded in the year they are collected by the contributing agencies. Fees from indigents are recorded when received. Interest income is accrued when earned. All other revenues and grants are recorded when earned.

Expenditures - Expenses, other than payroll, are generally recognized when incurred. Payroll liabilities are recognized when the related liability is incurred. Operating and non-operating liabilities are recorded when significant or material.

Budget Policies

The Public Defender Office is required by law to adopt an annual budget. The Public Defender Office adopted and prepared a budget for the Governmental Funds on the modified accrual basis of accounting for the year ended June 30, 2021. This budget is presented with these financial statements in the required supplementary information section of the report on page 23.

This budget was integrated into the accounting records and employed as a management control device. Budget and actual financial performance are presented to the Louisiana Public Defender Board on an annual and monthly basis for corresponding balance sheet and income/expense performances. The Public Defender Office does not use encumbrance accounting and appropriations lapse at the end of each year.

Cash and Cash Equivalents and Investments

Cash includes amounts in interest-bearing demand deposits. Cash equivalents include amounts in time deposits and those other investments with original maturities of 90 days or less. Under state law, the Public Defender Office may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

**TWENTY-SECOND JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
COVINGTON, LOUISIANA**

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Probation Fees Receivable

Receivables for probation fees are fees imposed by the courts as a condition of probation and are reported net of uncollectible amounts. Traditionally, collection of these fees is highly questionable. Accordingly, the amounts considered to be collectible are recorded as unearned revenue.

Grants

The Public Defender Office's major grants are reported as special revenue in a Special Revenue Fund. These two grants are from the Louisiana Public Defender Office's District Assistance Fund and CINC Representation Fund.

Use of Estimates

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

Compensated Absences

The Public Defender Office's employees earn varying amounts of vacation and sick leave each year. Employees can carry over unused sick leave remaining at the end of the year. Employees are allowed to carry over only one week of unused vacation leave at the end of the year. Any remaining balance is forfeited.

Effective January 1, 2019, employees may not be compensated for any unused vacation leave at the termination of their employment.

Capital Assets

All fixed assets of the Public Defender Office are recorded at historical cost. Depreciation of all exhaustible fixed assets is charged as an expense against its operations.

The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend assets' lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related fixed assets, as applicable. The Public Defender Office capitalizes equipment and furniture in excess of \$500. The following estimated useful lives and methods are used to compute depreciation:

Furniture, Fixtures, and Equipment	7 - 10 Years	Straight-Line
Computers	5 - 10 Years	Straight-Line

Depreciation expense amounted to \$1,427 for the year ended June 30, 2021.

**TWENTY-SECOND JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
COVINGTON, LOUISIANA**

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Equity Classifications

Government-wide net position is divided into three components:

1. *Net Investment in Capital Assets* - Consists of the historical cost of capital assets, including any restricted capital assets, net of accumulated depreciation.
2. *Restricted* - Consists of assets that have constraints that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation.
3. *Unrestricted* - All other net position is reported in this category.

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

1. *Restricted Fund Balance* - Consists of amounts that can be spent only for specific purposes because of state or federal laws or externally imposed conditions by grantors, creditors, or citizens.
2. *Unassigned Fund Balance* - Consists of all amounts not included in other spendable classifications.

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, the Public Defender Office's policy is to apply restricted net position first.

Adoption of New Accounting Standard

The GASB issued Statement No. 84, *Fiduciary Activities*. The objective of GASB 84 is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. For the year ended June 30, 2021, the Public Defender's Office has adopted and implemented GASB 84. The adoption of this standard had no impact on the financial statements of the Public Defenders Office.

New Upcoming Accounting Pronouncements

The GASB issued Statement No. 87, *Leases*. The objective of GASB 87 is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. In May 2020, the GASB issued Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, postponing the effective date of GASB 87 to reporting periods beginning after June 15, 2021.

**TWENTY-SECOND JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
COVINGTON, LOUISIANA**

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

New Upcoming Accounting Pronouncements (Continued)

The GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. The objectives of GASB 89 are to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and to simplify accounting for interest costs incurred before the end of a construction period. This Statement establishes accounting requirements for interest costs incurred before the end of a construction period. In May 2020, the GASB issued Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, postponing the effective date of GASB 89 to reporting periods beginning after December 15, 2020.

The GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. The Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements for government end users. The Statement is effective for fiscal years beginning after June 15, 2022.

The GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. The Statement amends Questions 4.3 and 4.5 of Implementation Guide 201-2. The requirements of this Statement related to the accounting and financial reporting for Internal Revenue Code Section 457 plans are effective for periods beginning after June 15, 2021.

Note 2. Cash and Cash Equivalents

The following is a summary of cash and cash equivalents balances (book balances) at June 30, 2021:

Demand Deposits	<u>\$ 786,775</u>
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These deposits are stated at cost, which approximates market.

Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

**TWENTY-SECOND JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
COVINGTON, LOUISIANA**

Notes to Financial Statements

Note 2. Cash and Cash Equivalents (Continued)

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the Public Defender Office's deposits may not be recovered. The Public Defender Office does not have a deposit policy for custodial credit risk. As of June 30, 2021, \$563,987 of the Public Defender Office's bank balance was exposed to custodial credit risk. However, these deposits were secured from risk by the pledge of securities owned by the fiscal agent bank.

Note 3. Capital Assets

The Public Defender Office's capital asset activity for the year ended June 30, 2021 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Furniture, Fixtures, and Equipment	\$ 58,755	\$ 1,122	\$ -	\$ 59,877
Less: Accumulated Depreciation	(54,366)	(1,427)	-	(55,793)
Net Capital Assets	\$ 4,389	\$ (305)	\$ -	\$ 4,084

Note 4. Concentrations

The majority of revenue earned by the Public Defender Office comes from the Parish of St. Tammany and the City of Slidell, Louisiana, in the form of court costs.

Note 5. Operating Leases

In May 2018, the Public Defender Office entered into a lease in Washington Parish for office space with monthly payments of \$950 which expires in April 2023. Rent expense for the space totaled \$11,400 for the year ended June 30, 2021.

The Public Defender Office leases copy machines and a printer for the Covington and Franklinton offices. Each copy machine has a term of 60 months with monthly payments totaling \$285. The printer has a term of 36 months with a monthly payment of \$58.

**TWENTY-SECOND JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
COVINGTON, LOUISIANA**

Notes to Financial Statements

Note 5. Operating Leases (Continued)

Total payments made under these leases during the year ended June 30, 2021 were \$4,107.

Future minimum payments under these leases are as follows:

Year Ending June 30,	Amount
2022	\$ 12,753
2023	<u>9,500</u>
Total	<u><u>\$ 22,253</u></u>

Note 6. Risk Management

The Public Defender Office is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Public Defender Office has obtained general liability insurance as well as professional liability insurance for its staff.

Note 7. Retirement Plan

The Public Defender Office established an Employee Savings Plan and Trust (the Plan) on April 28, 2017 with an effective implementation date of July 1, 2017. The Plan was established in accordance with Internal Revenue Code (IRC) 457(b). Plans established under IRC 457(b) are eligible plans and are available to certain state and local governments. The plan assets are held in a Trust.

The 457(b) plan has many tax advantages, including one similar to a 401(k) plan which allows employees of the Public Defender Office who are participants to defer income taxation on retirement savings on both employee contributions and employer contributions, as well as earnings on these contributions, into future years.

**TWENTY-SECOND JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
COVINGTON, LOUISIANA**

Notes to Financial Statements

Note 7. Retirement Plan (Continued)

The Plan has an accounting year of July 1st through June 30th. The Public Defender Office has agreed to match contributions made by the employee as follows:

- Matching contributions will be made for the fiscal year, in amounts equal to 100% up to 3% of compensation deferred by the participant.

The Public Defender Office's matching contribution expense for the year ended June 30, 2021 was \$49,988.

Note 8. Governmental Fund Revenues and Expenditures

For the year ended June 30, 2021, the major sources of governmental fund revenues were as follows:

Governmental Fund Revenues

State Government

Grants \$ 2,068,905

Local Government

Grants 165,777

Statutory Fines, Forfeitures, Fees, Court Costs, and Other 970,813

Other 259,925

Total 3,465,420

Charges for Services 57,063

Investment Income 1,029

Miscellaneous Income 2,522

Total Revenues \$ 3,526,034

**TWENTY-SECOND JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
COVINGTON, LOUISIANA**

Notes to Financial Statements

Note 8. Governmental Fund Revenues and Expenditures (Continued)

For the year ended June 30, 2021, the major sources of governmental fund expenditures were as follows:

Governmental Fund Expenditures

Personnel Services and Benefits

Salaries	\$ 2,262,654
Insurance	268,503
Payroll Taxes	<u>167,498</u>

Total 2,698,655

Professional Development

Dues, Licenses, and Registrations	10,319
Travel	<u>850</u>

Total 11,169

Charges for Services

Contract Attorney Fees and Costs	320,177
Insurance	29,940
Telephone and Utilities	26,180
Other	20,666
Supplies	13,567
Lease - Office	13,100
Library and Research	11,400
Contract Services - Other	<u>10,969</u>

Total 445,999

Capital Outlay 1,122

Total Expenditures \$ 3,156,945

**TWENTY-SECOND JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
COVINGTON, LOUISIANA**

Notes to Financial Statements

Note 9. Risks and Uncertainties

On January 30, 2020, the World Health Organization declared the coronavirus outbreak a "Public Health Emergency of International Concern", and on March 10, 2020, declared it to be a pandemic. Actions taken around the world to help mitigate the spread of the coronavirus include restrictions on travel, quarantines in certain areas, and forced closures for certain types of public places and businesses. The coronavirus and actions taken to mitigate it have had, and are expected to continue to have, an adverse impact on the economies and financial markets of many countries, including the geographical area in which the Public Defender Office operates. It is unknown how long these conditions will last and what the complete financial effect will be to the Public Defender Office.

REQUIRED SUPPLEMENTARY INFORMATION

**TWENTY-SECOND JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
COVINGTON, LOUISIANA**
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual - Governmental Funds
For the Year Ended June 30, 2021

	Budget		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Court Costs, Fees, and Charges	\$ 855,295	\$ 855,295	\$ 970,813	\$ 115,518
Shared Revenues	177,309	177,309	259,925	82,616
Intake Fees	55,000	55,000	57,063	2,063
Grants and Awards				
State of Louisiana	1,777,907	1,777,907	2,068,905	290,998
Judicial District Court	127,174	127,174	118,277	(8,897)
Other	-	-	47,500	47,500
Interest Income	1,200	1,200	1,029	(171)
Miscellaneous Income	-	-	2,522	2,522
Total Revenues	2,993,885	2,993,885	3,526,034	532,149
Expenditures				
Salaries, Wages, and Fringes	2,566,830	2,566,830	2,698,655	(131,825)
Contract Attorney Fees and Costs	275,000	275,000	320,177	(45,177)
Insurance	32,000	32,000	29,940	2,060
Telephone and Utilities	39,000	39,000	26,180	12,820
Other Operating Expenses	4,500	4,500	20,666	(16,166)
Law Library	13,000	13,000	13,567	(567)
Office Supplies and Expenses	10,000	10,000	13,100	(3,100)
Rent	18,400	18,400	11,400	7,000
Accounting and Audit	15,000	15,000	10,969	4,031
Continuing Education	15,000	15,000	10,319	4,681
Travel	2,400	2,400	850	1,550
Capital Outlays	-	-	1,122	(1,122)
Total Expenditures	2,991,130	2,991,130	3,156,945	(165,815)
Net Change in Fund Balance	\$ 2,755	\$ 2,755	369,089	\$ 366,334
Fund Balance, Beginning of Year			504,428	
Fund Balance, End of Year			\$ 873,517	

See independent auditor's report.

OTHER SUPPLEMENTARY INFORMATION

**TWENTY-SECOND JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
COVINGTON, LOUISIANA**
**Schedule of Compensation, Benefits, and Other Payments
to Agency Head**
For the Year Ended June 30, 2021

Agency Head
John W. Lindner, II, District Public Defender

Purpose	Amount
Salary	\$114,987
Benefits - Insurance	\$8,198
Benefits - Retirement	\$2,207
Benefits - Other	\$0
Car Allowance	\$0
Vehicle Provided by Government	\$0
Per Diem	\$0
Reimbursements	\$200
Travel	\$0
Registration Fees	\$175
Conference Travel	\$0
Continuing Professional Education Fees	\$0
Housing	\$0
Unvouchered Expenses	\$0
Special Meals	\$0

See independent auditor's report.

**TWENTY-SECOND JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
COVINGTON, LOUISIANA (LLA Entity# 1628)
Justice System Funding Schedule - Receiving Entity
As Required by Act 87 of the 2020 Regular Legislative Session
General Fund - Cash Basis
For the Six-Month Periods Ended December 31, 2020 and June 30, 2021**

	First Six- Month Period Ended 12/31/2020	Second Six- Month Period Ended 6/30/2021
Receipts from:		
St. Tammany Parish, Probation Fees (Louisiana Fee Collection)	\$ 37,632	\$ 45,232
Washington Parish, Probation Fees (Louisiana Fee Collection)	4,129	4,588
Washington Parish Sheriff, Probation Fees	278	827
St. Tammany Parish Sheriff, Bond Fees	75,630	62,271
Washington Parish Sheriff, Bond Fees	18,693	36,261
22nd JDC District Attorney, Bond Fees	34,227	-
Slidell City Court, Bond Fees	19,590	1,013
St. Tammany Parish Sheriff, Criminal Court Costs	232,749	281,794
Washington Parish Sheriff, Criminal Court Costs	24,526	26,215
Covington City Court, Criminal Court Costs	9,180	-
Mandeville City Court, Criminal Court Costs	41,315	54,805
Bogalusa City Court, Criminal Court Costs	15,255	20,138
Slidell City Court, Criminal Court Costs	57,694	94,003
Subtotal Receipts	\$ 570,898	\$ 627,147
Ending Balance of Amounts Assessed but not Received	\$ -	\$ -

See independent auditor's report.

**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**

Independent Auditor's Report

Mr. John W. Linder, II, District Public Defender
and the Louisiana Public Defender Board
Twenty-Second Judicial District
Public Defender Office
Covington, Louisiana

We have audited, 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, the financial statements of the governmental activities and each major fund of the Twenty-Second Judicial District Public Defender Office (the Public Defender Office), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Twenty-Second Judicial District Public Defender Office's basic financial statements, and have issued our report thereon dated September 14, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Twenty-Second Judicial District Public Defender Office's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Public Defender Office's internal control. Accordingly, we do not express an opinion on the effectiveness of the Public Defender 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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Public Defender Office's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 or other matters that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings and responses as item 2021-001.

Public Defender Office's Response to Finding

The Public Defender Office's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The Public Defender Office's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 Public Defender 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 Public Defender Office's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



A Professional Accounting Corporation

Covington, LA
September 14, 2021

**TWENTY-SECOND JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
COVINGTON, LOUISIANA
Schedule of Findings and Responses
For the Year Ended June 30, 2021**

Part I - Summary of Auditor's Results

Financial Statements

- | | |
|--|---------------|
| 1. Type of auditor's report issued: | Unmodified |
| 2. Internal control over financial reporting and compliance and other matters: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified? | None Reported |
| c. Noncompliance material to the financial statements identified? | Yes |
| d. Other matters identified? | No |
| 3. Management letter comment provided? | None |

Federal Awards

Not applicable.

Part II - Findings Related to the Financial Statements

None.

Part III - Compliance and Other Matters

Compliance

2021-001 Failure to Amend Budget (R.S. 39:1310)

Criteria: The Public Defender Office is required to follow the requirements of the Louisiana Local Government Budget Act at R.S. 39:1301 through 39:1315.

Condition: State law requires that budgets be amended when actual revenues are less than budgeted revenues or actual expenditures exceed budgeted expenditures and other financing uses exceed budgeted amounts by 5% or more. During the year ended June 30, 2021, actual expenditures of \$3,156,945 exceeded budgeted expenditures of \$2,991,130, resulting in an unfavorable variance of \$165,815, which was more than 5%. Also, the budget was not advertised. This was due to the office being closed during the time when the budget is normally advertised.

Cause: Unknown.

**TWENTY-SECOND JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
COVINGTON, LOUISIANA
Schedule of Findings and Responses
For the Year Ended June 30, 2021**

Part III - Compliance and Other Matters (Continued)

Compliance (Continued)

2021-001 Failure to Amend Budget (R.S. 39:1310) (Continued)

Effect: The Public Defender Office did not comply with all of the requirements of the Louisiana Local Government Budget Act as outlined above.

Recommendation: We recommend the monitoring of expenditures compared to budget and we recommend that the Public Defender Office amend the budget when *expenditures are exceeding budgeted amounts by more than 5%*. We also recommend that the Public Defender Office advertise the budget in a timely fashion.

Management's Response: Management will take this under advisement.

Other

None.

**TWENTY-SECOND JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
COVINGTON, LOUISIANA
Schedule of Prior Year Findings
For the Year Ended June 30, 2021**

None.

AGREED-UPON PROCEDURES REPORT

Twenty-Second Judicial District Public Defender

Independent Accountant's Report
On Applying Agreed-Upon Procedures

For the Year Ended June 30, 2021

Mr. John Lindner, II, District Public Defender
Twenty-Second Judicial District
Public Defender Office
Covington, Louisiana

We have performed the procedures enumerated below on the control and compliance areas identified by the Louisiana Legislative Auditor (LLA) in accordance with the authority of Act 774 of the 2014 Regular Legislative Session (the Subject Matter). The Twenty-Second Judicial District Public Defender Office's management is responsible for the Subject Matter.

Management of the Twenty-Second Judicial District Public Defender Office has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the control and compliance areas identified by the LLA in accordance with the authority of Act 774 of the 2014 Regular Legislative Session for the fiscal period July 1, 2020 to June 30, 2021. Additionally, the LLA has agreed to and acknowledged that the procedures performed are appropriate to meet its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Collections (follow-up)

1. Obtain a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete.
2. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5).

3. Randomly select two deposit dates for each of the 5 bank accounts selected (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:
 - a) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).

Results: For procedure a) above, we noted that 9 out of the 10 deposits tested were not made within one day of receipt. We obtained a list of bank accounts and obtained management's representation that the list was complete.

Disaster Recovery/Business Continuity (follow-up)

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

Results: We performed the procedures and discussed the results with management.

Sexual Harassment

1. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials and obtain sexual harassment training documentation from management for each of the selected employees and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

2. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).
3. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1st, and observe that 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.

Results: We obtained a list of employees and officials and obtained management's representation that the list was complete. Each of the employees selected for testing had taken the training within the calendar year. We observed that the entity had physically posted its sexual harassment policy and complaint procedure in the break room. For item #3 above, we obtained the 2020 sexual harassment report and noted that it contained the required items and that the date for the report was after February 1, 2021.

EFT Vendor Payment Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures over vendor electronic fund transfers (EFT) (excluding card payments) and observe that they address:
 - a) Requirement of vendor EFT authorization form to include at a minimum vendor name, address, contact number, contact email, banking information, date, and signature from appropriate vendor personnel (signature should include name and title). The EFT authorization form should be maintained in vendor file and be used as the only approved authorization for vendor account information changes;
 - b) Maintenance of vendor master file to include current vendor EFT authorization form and current W9 form;
 - c) A system for changes in vendor bank account information, to include a verification process based on known vendor contact information and requirement that a new EFT authorization form be submitted. Verification should only be performed by a person prohibited from making changes to the vendor master file, unless another employee is responsible for periodically reviewing changes to vendor files;
 - d) Maintenance of EFT log/file/register to include, at a minimum, originator name, dollar amount, vendor name, vendor account information, and approver name; and
 - e) Segregation of duties for EFT payment initiation and approval. Approval should be documented in writing or electronically.

Results: The entity does not have written policies and procedures over vendor electronic fund transfers. The entity's only EFT transactions are for payroll tax and worker's comp insurance.

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

1. 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).
2. For each location selected under #1 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.
 - b) At least two employees are involved in processing and approving payments to vendors.
 - 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.
 - d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.
3. For each location selected under #1 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 itemized invoice, and that documentation is present indicating deliverables included on the invoice were received by the entity.
 - b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #2, as applicable.

Results: We obtained a listing of payment locations and obtained management's representation that it was complete. We obtained the population of non-payroll disbursements and obtained management's representation that it was complete. For procedure #2 c) above, we noted the employee responsible for processing payments also has access to add and modify vendor files. This is mitigated by the fact that every disbursement receives dual signatures. We noted no exceptions in the performance of procedure #3.

We were engaged by the Twenty-Second Judicial District Public Defender Office to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those control and compliance areas identified by the LLA. 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 Twenty-Second Judicial District Public Defender Office and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the use of management of the Twenty-Second Judicial District Public Defender Office and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

A handwritten signature in cursive script that reads "LaForte".

A Professional Accounting Corporation

Covington, LA
December 15, 2021



22nd JUDICIAL DISTRICT PUBLIC DEFENDER'S OFFICE

ST. TAMMANY AND WASHINGTON PARISHES
JOHN W. LINDNER, II - DISTRICT PUBLIC DEFENDER

22ND JUDICIAL DISTRICT PUBLIC DEFENDER, 402 N. JEFFERSON AVENUE, COVINGTON, LA 70433

PHONE: (985) 892-5002 FAX: (985) 898-0102

December 17, 2021


Mr. Michael J. Waguespack
Louisiana Legislative Auditor
1600 N 3rd St.
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Statewide Agreed-upon Procedures

The management of the 22nd Judicial District Public Defender wishes to provide the following responses relative to the results of the 2019 statewide agreed-upon procedures engagement:

1. Collections – The current policy of the Public Defender Office is to make deposits at least weekly. This policy will be reviewed and updated allowing more time for deposits to be made.
2. EFT Vendor Payment – The Public Defender Office will adopt an EFT vendor payment written policy and procedures.
3. Sexual Harassment – The Public Defender Office will prepare its annual sexual harassment report prior to February 1st in future years.

Sincerely,


John Lindner
Public Defender