

TWENTY-SEVENTH JUDICIAL DISTRICT
PUBLIC DEFENDER OFFICE
OPELOUSAS, LOUISIANA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2024

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INDEPENDENT AUDITOR'S REPORT

To the Indigent Public Defender
Twenty-Seventh Judicial District
Public Defender Office
Opelousas, Louisiana

Report on the Audit of the Financial Statements

Opinions

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of Twenty-Seventh Judicial District Public Defender Office, as of June 30, 2024, and the respective changes in financial position, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Twenty-Seventh Judicial District Public Defender Office, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Twenty-Seventh Judicial District Public Defender Office's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are

To the Indigent Public Defender
Twenty-Seventh Judicial District
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free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Twenty-Seventh Judicial District Public Defender Office's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Twenty-Seventh Judicial District Public Defender Office's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule on page 23 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We 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.

To the Indigent Public Defender
Twenty-Seventh Judicial District
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Opelousas, Louisiana

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Twenty-Seventh Judicial District Public Defender Office's basic financial statements. The other supplementary information on pages 25 and 26 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer and the Justice Funding Schedule – Receiving Schedule is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated December 16, 2024, on our consideration of Twenty-Seventh 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 Twenty-Seventh Judicial District Public Defender Office's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Twenty-Seventh Judicial District Public Defender Office's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Louisiana Legislative Auditor, we have issued a report, dated December 16, 2024, on the results of our statewide agreed-upon procedures performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in Government Auditing Standards. The purpose of that report is solely to describe the scope of testing performed on those control and compliance areas identified in the Louisiana Legislative Auditor's statewide agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.



Opelousas, Louisiana
December 16, 2024

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

TWENTY-SEVENTH JUDICIAL DISTRICT
PUBLIC DEFENDER OFFICE
OPELOUSAS, LOUISIANA
STATEMENT OF NET POSITION
JUNE 30, 2024

GENERAL FUND

ASSETS

Cash and cash equivalents	\$ 411,172
Revenue receivable – court costs	27,530
Prepaid tax	367
Capital assets (net)	<u>2,485</u>
<u>Total assets</u>	<u>441,554</u>

LIABILITIES

Accounts payable	2,425
Other accrued liabilities	<u>556</u>
<u>Total liabilities</u>	<u>2,981</u>

NET POSITION

Net investment in capital assets	2,485
Unrestricted	<u>436,088</u>
<u>Total net position</u>	<u><u>438,573</u></u>

The accompanying notes are an integral part of this statement.

TWENTY-SEVENTH JUDICIAL DISTRICT
PUBLIC DEFENDER OFFICE
OPELOUSAS, LOUISIANA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024

ACTIVITIES	EXPENSES	PROGRAM REVENUES		NET (EXPENSES) REVENUES AND CHANGE IN NET POSITION GOVERNMENTAL ACTIVITIES
		FEES, FINES, AND CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	
<u>Governmental Activities</u>				
General government	\$ 1,248,225	\$ 415,279	\$ 699,900	\$ (133,046)
<u>Total governmental activities</u>	<u>1,248,225</u>	<u>415,279</u>	<u>699,900</u>	<u>(133,046)</u>
General Revenues				
Interest and investment earnings				38,747
<u>Total general revenues</u>				<u>38,747</u>
<u>Change in net position</u>				<u>(94,299)</u>
Net position – July 1, 2023				<u>532,872</u>
Net position – June 30, 2024				<u>438,573</u>

The accompanying notes are an integral part of this statement.

BASIC FUND FINANCIAL STATEMENTS

TWENTY-SEVENTH JUDICIAL DISTRICT
PUBLIC DEFENDER OFFICE
OPELOUSAS, LOUISIANA
BALANCE SHEET
GOVERNMENTAL FUND
JUNE 30, 2024

	<u>GENERAL FUND</u>
<u>ASSETS</u>	
Cash and cash equivalents	\$ 411,172
Revenue receivable - court costs	27,530
Prepaid payroll tax	<u>367</u>
<u>Total assets</u>	<u>439,069</u>
 <u>LIABILITIES AND FUND BALANCE</u>	
<u>LIABILITIES</u>	
Accounts payable	\$ 2,425
Other accrued liabilities	<u>556</u>
<u>Total liabilities</u>	<u>2,981</u>
 <u>FUND BALANCE</u>	
Fund balance	
Nonspendable	367
Unassigned	<u>435,721</u>
<u>Total fund balance</u>	<u>436,088</u>
 <u>Total liabilities and fund balance</u>	 <u>439,069</u>

The accompanying notes are an integral part of this statement.

TWENTY-SEVENTH JUDICIAL DISTRICT
PUBLIC DEFENDER OFFICE
OPELOUSAS, LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUND'S BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2024

Total fund balance for the governmental fund		\$ 436,088
Cost of capital assets	\$ 13,236	
Less: Accumulated depreciation	<u>(10,751)</u>	<u>2,485</u>
Net position of governmental activities		<u><u>438,573</u></u>

The accompanying notes are an integral part of this statement.

TWENTY-SEVENTH JUDICIAL DISTRICT
PUBLIC DEFENDER OFFICE
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
FOR THE YEAR ENDED JUNE 30, 2024

	<u>GENERAL FUND</u>
<u>REVENUES</u>	
Fines	
Court Cost	
Judicial district courts	\$ 196,200
City courts	110,825
Condition of probation	3,036
Criminal bond fee	58,855
Bond forfeitures	1,000
Indigent defense application fee	45,363
District assistance fund	625,144
Grants	50,000
Federal grants	999
Supplemental Emergency Funds	23,757
Interest	38,747
<u>Total revenues</u>	<u>1,153,926</u>
<u>EXPENDITURES</u>	
General government - judicial	
Current	
Retained indigent defenders	1,054,697
Salaries	133,603
Payroll taxes	10,411
Witness fees	4,200
Legal notices	176
Accounting	11,357
Telephone	15,201
Office supplies	4,026
Capital Outlay	2,493
Office repairs and maintenance	2,310
Bank charges, check printing	1,318
IT/Technical support	2,226
Law library, journals and subscriptions	5,827
Lease - Other	2,265
<u>Total expenditures</u>	<u>1,250,110</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	(96,184)
<u>FUND BALANCE</u> , beginning of year	<u>532,272</u>
<u>FUND BALANCE</u> , end of year	<u>436,088</u>

The accompanying notes are an integral part of this statement.

TWENTY-SEVENTH JUDICIAL DISTRICT
PUBLIC DEFENDER OFFICE
OPELOUSAS, LOUISIANA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN THE FUND BALANCE OF THE GOVERNMENTAL FUND
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024

Total net change in fund balance for governmental funds		\$ (96,184)
Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balance	\$ 2,493	
Depreciation expense	<u>(608)</u>	<u>1,885</u>
Total change in net position of governmental activities		<u><u>(94,299)</u></u>

The accompanying notes are an integral part of this statement.

TWENTY-SEVENTH JUDICIAL DISTRICT
PUBLIC DEFENDER OFFICE
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Twenty-Seventh Judicial District Public Defender Office 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 accompanying financial statements of the Twenty-Seventh Judicial District Public Defender Office have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The following is a summary of certain significant accounting policies and practices of the Twenty-Seventh Judicial District Public Defender Office.

A. FINANCIAL REPORTING ENTITY

For financial reporting purposes, the Twenty-Seventh Judicial District Public Defender Office is a part of the district court system of the State of Louisiana. However, the state statutes that create the district boards also give each of the boards control over all their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. The Twenty-Seventh Judicial District Public Defender Office is financially independent and operates autonomously from the State of Louisiana and independently from the district court system. Therefore, the Board reports as an independent reporting entity and the financial statements include only the transactions of the Twenty-Seventh Judicial District Public Defender Office.

B. BASIS OF PRESENTATION

Government-wide Financial Statements (GWFS). The Statement of Net Position and the Statement of Activities display information on all of the nonfiduciary activities of the Twenty-Seventh Judicial District Public Defender Office. They include all funds of the reporting entity. 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. Fiduciary funds are not included in the GWFS.

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 specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the Statement of Activities. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements. The Twenty-Seventh Judicial District Public Defender Office uses funds to report on its financial position and the results of its operations. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The fund presented in the financial statements is described as follows:

TWENTY-SEVENTH JUDICIAL DISTRICT
PUBLIC DEFENDER OFFICE
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF PRESENTATION (Continued)

Governmental Fund

General Fund - The General Fund is the general operating fund. It is used to account for all financial resources.

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, the governmental activities are presented using the economic resources measurement focus.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate:

- a. The fund financial statements utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. The government-wide financial statements utilize an "economic resources" measurement focus. The accounting objective of this measurement focus is the determination of operating income, changes in net position and financial position. All assets and liabilities (whether current or noncurrent) associated with their activities are reported.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred, or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting.

TWENTY-SEVENTH JUDICIAL DISTRICT
PUBLIC DEFENDER OFFICE
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. REVENUES, EXPENDITURES, AND EXPENSES

Operating Revenues and Expenses

Operating revenues and expenses are those that result from providing services and producing and delivering goods and/or services. It also includes all revenues and expenses not related to capital and related financing, noncapital financing or investing activities.

Court costs, restitution, and bail bond fees are recorded in the month collected by the appropriate collection authority.

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function for the governmental activities.

In the fund financial statements, expenditures are classified as follows:

Governmental Fund – By Character

In the fund financial statements, governmental funds report expenditures of financial resources.

E. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash includes amounts in interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less.

Under state law the Twenty-Seventh Judicial District Public Defender Office may deposit funds with any bank located within the state and organized under the laws of the State of Louisiana, any other state in the union, or under the laws of the United States. Further, the Twenty-Seventh Judicial District Public Defender Office may invest in time deposits or certificates of deposit of those banks.

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Twenty-Seventh Judicial District Public Defender deposits may not be recovered or will not be able to recover the collateral securities that are in the possession of an outside party. The Twenty-Seventh Judicial District Public Defender Office does not have a policy for custodial credit risk. These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting balances) must be secured by federal deposit insurance or similar federal security or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At June 30, 2024, the carrying amount of the Twenty-Seventh Judicial District Public Defender Office cash and bank balance was \$411,217. Of the bank balance, \$250,000 was covered by federal depository insurance and \$161,217 was covered by pledged securities. These deposits are uninsured and collateralized with securities held by the pledging institution's trust department or agent but not in the Twenty-Seventh Judicial District Public Defender Office's name.

TWENTY-SEVENTH JUDICIAL DISTRICT
PUBLIC DEFENDER OFFICE
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. RECEIVABLES

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivable balance for the governmental activities includes court costs.

In the fund financial statements, material receivables in governmental funds include revenue accruals for court costs since they are usually both measurable and available. Non-exchange transactions collectible but not available are deferred in the fund financial statements in accordance with modified accrual, but not deferred in the government-wide financial statements in accordance with the accrual basis. Interest and investment earnings are recorded when earned only if paid within 60 days since they would be considered both measurable and available.

G. CAPITAL ASSETS

Capital assets (including infrastructure assets), which constitute assets of the General Fund, are recorded at cost and depreciation is computed under the straight-line method. The service lives by type of asset are as follows:

Equipment	7-10 years
Furniture	7-10 years

H. BUDGETS AND BUDGETARY ACCOUNTING

As required by state law, the Twenty-Seventh Judicial District Public Defender Office adopted a budget for its General Fund. The budgetary practices included public notice of the proposed budget, public inspection of the proposed budget, and a public hearing on the budget prior to adoption.

Any amendment involving the transfer of monies from one function to another or increases in expenditures at the functional level must be approved by the Twenty-Seventh Judicial District Public Defender Office. All budget amounts which are not expended, or obligated through contracts, lapse at year-end.

The General Fund budget was adopted and amended on a basis consistent with generally accepted accounting principles (GAAP).

I. PENSION PLAN AND LEAVE POLICIES

The Twenty-Seventh Judicial District Public Defender Office has no pension plan or leave policies.

J. ENCUMBRANCES

The Twenty-Seventh Judicial District Public Defender Office does not employ the encumbrance system of accounting.

K. COMPENSATED ABSENCES

The Twenty-Seventh Judicial District Public Defender Office does not provide for accumulated vacation or sick leave.

TWENTY-SEVENTH JUDICIAL DISTRICT
PUBLIC DEFENDER OFFICE
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. EQUITY CLASSIFICATIONS

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

1. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.
2. Restricted net position - Consist of net position with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
3. Unrestricted net position - All other net position that do not meet the definition of "restricted" or "net investment in capital assets."

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance reports aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources.

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned and unassigned.

1. Restricted fund balance – This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions for enabling legislation.
2. Committed fund balance – These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances. Those committed amounts cannot be used for any other purpose unless the governing authority removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.
3. Assigned fund balance – This classification reflects the amounts constrained by the Twenty-Seventh Judicial District Public Defender Office's "intent" to be used for specific purposes but are neither restricted nor committed. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.
4. Unassigned fund balance – This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

TWENTY-SEVENTH JUDICIAL DISTRICT
PUBLIC DEFENDER OFFICE
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. EQUITY CLASSIFICATIONS (Continued)

When an expenditure is incurred for the purposes for which both restricted and unrestricted fund balance is available, the Twenty-Seventh Judicial District Public Defender Office considers restricted funds to have been spent first. When both restricted and unrestricted resources are available for use, it is the Twenty-Seventh Judicial District Public Defender Office's policy to use externally restricted resources first, then unrestricted resources – committed, assigned and unassigned – in order as needed.

M. 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.

NOTE 2 - CAPITAL ASSETS

Capital assets and depreciation activity, as of and for the year ended June 30, 2024, for the Twenty-Seventh Judicial District Public Defender Office are as follows:

	Balances July 1, 2023	Additions	Disposals	Balances June 30, 2024
Governmental activities				
Equipment	\$ 9,870	\$ 2,493	\$ -	\$ 12,363
Furniture and fixtures	873	-	-	873
<u>Totals at historical</u>				
<u>cost</u>	10,743	2,493	-	13,236
Less accumulated depreciation				
Equipment	(9,270)	(608)	-	(9,878)
Furniture and fixtures	(873)	-	-	(873)
<u>Total accumulated</u>				
<u>depreciation</u>	(10,143)	(608)	-	(10,751)
Governmental Activities				
Capital assets, net	600	1,885	-	2,485

Depreciation expense was charged to governmental activities as follows:

General Government \$608

TWENTY-SEVENTH JUDICIAL DISTRICT
PUBLIC DEFENDER OFFICE
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 3 - GOVERNMENTAL FUND REVENUES/EXPENDITURES

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

	<u>2024</u>
Revenues:	
State Government	
Appropriations - general	\$ 648,901
<u>Total</u>	<u>648,901</u>
Local Government	
Grants	50,000
Statutory fines, forfeitures, fees, court cost, and other	415,279
<u>Total</u>	<u>465,279</u>
Federal Government	
Grants - indirect (passed-through state)	999
<u>Total</u>	<u>999</u>
Investment Earnings	<u>38,747</u>
<u>Total revenues</u>	<u>1,153,926</u>
Expenditures:	
Personnel Services Benefits	
Salaries	\$ 133,603
Payroll taxes	10,411
<u>Total</u>	<u>144,014</u>
Operating Cost	
Library and research	5,827
Contract services - attorney/legal	1,054,697
Contracted services - other	15,557
Lease - office	2,265
Supplies	5,344
Repairs and maintenance	2,310
Utilities and telephone	17,427
Other	176
<u>Total</u>	<u>1,103,603</u>
Capital outlay	<u>2,493</u>
<u>Total expenditures</u>	<u>1,250,110</u>

TWENTY-SEVENTH JUDICIAL DISTRICT
PUBLIC DEFENDER OFFICE
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 4 - OTHER POST-EMPLOYMENT BENEFITS (OPEB)

The Twenty-Seventh Judicial District Public Defender Office does not provide any post-employment benefits to retirees and therefore is not required to report under GASB Statement No. 75, Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions.

NOTE 5 - FUND BALANCE CONSTRAINTS

The constraints on fund balance as listed in the aggregate in the Statement of Revenues, Expenditures, and Changes in Fund Balance are detailed according to the balance classification and fund.

Fund Balance:

Nonspendable	\$ 367
Restricted	-
Committed	-
Assigned	-
Unassigned	<u>435,721</u>
<u>Total fund balance</u>	<u><u>436,088</u></u>

NOTE 6 - SUBSEQUENT EVENTS

Subsequent events were evaluated through December 16, 2024, which is the date the financial statements were available to be issued. As of December 16, 2024, there were no subsequent events noted.

REQUIRED SUPPLEMENTARY INFORMATION

BUDGETARY COMPARISON SCHEDULE

TWENTY-SEVENTH JUDICIAL DISTRICT
PUBLIC DEFENDER OFFICE
OPELOUSAS, LOUISIANA
BUDGETARY COMPARISON SCHEDULE – REVENUES AND EXPENDITURES
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2024

	<u>BUDGET</u>			<u>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
<u>REVENUES</u>				
Court Cost				
Judicial district courts	\$ 300,000	\$ 204,644	\$ 196,200	\$ (8,444)
City courts	100,000	115,104	110,825	(4,279)
Condition of probation	2,000	2,802	3,036	234
Criminal bond fees	73,000	59,882	58,855	(1,027)
Bond forfeitures	-	1,000	1,000	-
Indigent defense application fee	55,000	41,923	45,363	3,440
District assistance fund	635,465	623,519	625,144	1,625
Supplemental Emergency Funds	-	23,757	23,757	-
Grants	50,000	50,000	50,000	-
Federal grants	-	999	999	-
Interest	25,000	38,669	38,747	78
Total revenues	<u>1,240,465</u>	<u>1,162,299</u>	<u>1,153,926</u>	<u>(8,373)</u>
<u>EXPENDITURES</u>				
General government - judicial				
Current				
Retained, indigent defenders	1,041,584	1,053,288	1,054,697	(1,409)
Dues and seminars - library	1,500	1,323	-	1,323
Salaries	135,000	135,372	133,603	1,769
Payroll taxes	12,000	13,181	10,411	2,770
Witness fees	7,000	2,200	4,200	(2,000)
Legal notices	-	-	176	(176)
Lease - Other	2,900	2,275	2,265	10
Office repairs and maintenance	1,900	2,400	2,310	90
Investigators	1,000	-	-	-
Accounting	9,500	11,235	11,357	(122)
Telephone	15,000	15,940	15,201	739
Office supplies	5,000	4,020	4,026	(6)
Capital Outlay	-	-	2,493	(2,493)
Bank charges	-	-	1,318	(1,318)
IT/Technical support	2,000	4,814	2,226	2,588
Law library, journals and subscriptions	4,000	4,530	5,827	(1,297)
Other	300	73	-	73
Total expenditures	<u>1,238,684</u>	<u>1,250,651</u>	<u>1,250,110</u>	<u>541</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>1,781</u>	<u>(88,352)</u>	<u>(96,184)</u>	<u>(7,832)</u>
<u>FUND BALANCE, beginning of year</u>			<u>532,272</u>	
<u>FUND BALANCE, end of year</u>			<u>436,088</u>	

See Independent Auditor's Report

OTHER SUPPLEMENTARY INFORMATION

TWENTY-SEVENTH JUDICIAL DISTRICT
PUBLIC DEFENDER OFFICE
OPELOUSAS, LOUISIANA
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS
TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
FOR THE YEAR ENDED JUNE 30, 2024

Agency Head Name: Ed Lopez, Director

<u>Purpose</u>		<u>Amount</u>
Salary	\$	135,041
Benefits-insurance		0
Benefits-retirement		0
Benefits		0
Car allowance		0
Vehicle provided by government		0
Per diem		0
Reimbursements		0
Travel		0
Registration fees		0
Conference travel		0
Continuing professional education fees		0
Housing		0
Unvouchered expenses		0
Special meals		0

See Independent Auditor's Report.

TWENTY-SEVENTH JUDICIAL DISTRICT
PUBLIC DEFENDER OFFICE
OPELOUSAS, LOUISIANA
JUSTICE FUNDING SCHEDULE – RECEIVING ENTITY
FOR THE YEAR ENDED JUNE 30, 2024

	SIX MONTH PERIOD ENDED 12/31/2023	SIX MONTH PERIOD ENDED 06/30/2024
RECEIPTS FROM:		
Eunice City Court - Criminal Court Costs/Fees	\$ 10,607	\$ 11,707
Opelousas City Court - Criminal Court Costs/Fees	50,327	45,101
St. Landry Parish Sheriff - Bond Fees	25,537	31,360
St. Landry Parish Sheriff - Criminal Court Costs/Fees	144,520	60,804
St. Landry Parish Sheriff - Interest Earnings on Collected Balances	193	-
Total Receipts	231,184	148,972
Ending balance of amounts assessed but not received	\$ -	\$ -

See Independent Auditor's Report.

RELATED REPORTS

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

Van L. Auld, CPA



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

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Indigent Public Defender
Twenty-Seventh Judicial District
Public Defender Office
Opelousas, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, and the major fund of the Twenty-Seventh Judicial District Public Defender Office, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Twenty-Seventh Judicial District Public Defender Office's basic financial statements, and have issued our report thereon dated December 16, 2024.

Reports on Internal Control over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2024-1 that we consider to be a significant deficiency.

To the Indigent Public Defender
Twenty-Seventh Judicial District
Public Defender Office
Opelousas, Louisiana

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Twenty-Seventh Judicial District 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 no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Twenty-Seventh Judicial District Public Defender Office's Response to Findings

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.



Opelousas, Louisiana
December 16, 2024

TWENTY-SEVENTH JUDICIAL DISTRICT
PUBLIC DEFENDER OFFICE
OPELOUSAS, LOUISIANA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2024

A. SUMMARY OF AUDIT RESULTS

1. The Independent Auditor's Report expresses an unmodified opinion on the basic financial statements.
2. One significant deficiency and no material weaknesses relating to the audit of the financial statements were reported.
3. No instances of noncompliance relating to the audit of the financial statements were reported.
4. No management letter was issued.
5. There was no single audit required under the Uniform Guidance.

B. FINDINGS – FINANCIAL STATEMENT AUDIT

Internal Control Material to the Financial Statements

2024-1 Inadequate Segregation of Duties within the Accounting System

Condition: Due to the small number of employees, the Twenty-Seventh Judicial District Public Defender Office did not have adequate segregation of functions within the accounting system.

Criteria: Proper internal controls dictate that the duties be segregated so that no one individual performs or controls all duties related to the accounting system.

Cause: There are a small number of employees at the Twenty-Seventh Judicial District Public Defender Office performing the daily operating activities.

Effect: Without adequate segregation of duties and oversight, errors or fraud could occur and not be detected, increasing the loss or theft of assets.

Recommendation: The Twenty-Seventh Judicial District Public Defender Office should ensure that no single individual controls all facets of the accounting system and that adequate supervision is implemented. Separating incompatible duties and performing supervisory review is significant in reducing risk.

TWENTY-SEVENTH JUDICIAL DISTRICT
PUBLIC DEFENDER OFFICE
OPELOUSAS, LOUISIANA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2024

B. FINDINGS – FINANCIAL STATEMENT AUDIT (Continued)

Internal Control Material to the Financial Statements (Continued)

2024-1 Inadequate Segregation of Duties within the Accounting System (Continued)

Response: Segregation of duties within the accounting system is not economically feasible in an office as small as ours. We have three clerical employees, two of which are assigned data processing task. Only one employee handles the money and is closely supervised by the District Defender personally. Monies received from the State are deposited directly into the operating account. Monies received from the Courts are received through the mail which is usually opened by the District Defender and reviewed before being given to Office Manager/Bookkeeper for deposit. All monies paid out are done so by check. Only the District Defender can sign on the account. All deposits and expenditures are promptly reported to our independent CPA. Our office provides the summary of our monthly financial report to the State by the 15th. No cash is ever kept. Processing fees (\$40.00 per case) are paid by money order.

Contact person: Ed Lopez

TWENTY-SEVENTH JUDICIAL DISTRICT
PUBLIC DEFENDER OFFICE
OPELOUSAS, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2024

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

2023-1 Inadequate Segregation of Duties within the Accounting System

Repeat comment.

SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

N/A

SECTION III - MANAGEMENT LETTER

N/A

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

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INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES
FOR THE YEAR ENDED JUNE 30, 2024

To the Indigent Public Defender
Twenty-Seventh Judicial District Public Defender Office
and the Louisiana Legislative Auditor:

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

Twenty-Seventh 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 C/C areas identified in LLA's SAUPs for the fiscal period July 1, 2023 through June 30, 2024. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The procedures and associated findings are as follows:

1) Written Policies and Procedures

A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:

i. **Budgeting**, including preparing, adopting, monitoring, and amending the budget

The Public Defender Office does not have written policies and procedures for budgeting.

ii. **Purchasing**, including (1) how purchases are initiated, (2) how vendors are added to the vendor list, (3) the preparation and approval process of purchase requisitions and purchase orders, (4) controls to ensure compliance with the Public Bid Law, and (5) documentation required to be maintained for all bids and price quotes.

The Public Defender Office does not have written policies and procedures for purchasing.

iii. **Disbursements**, including processing, reviewing, and approving.

The Public Defender Office does not have written policies and procedures for disbursements.

iv. **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

The Public Defender Office does not have written policies and procedures for receipts.

To the Indigent Public Defender
Twenty-Seventh Judicial District Public Defender Office
and the Louisiana Legislative Auditor:

- v. **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.

The Public Defender Office does not have written policies and procedures for payroll.

- vi. **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

The Public Defender Office does not have written policies and procedures for contracting.

- vii. **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers

The Public Defender Office does not have written policies and procedures for travel and expense reimbursement. The Louisiana State Employees Guide to Travel Regulations guidelines are used for travel and expense reimbursements.

- viii. **Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases)

The Public Defender Office does not have credit cards, debit cards, fuel cards or P-cards, and therefore, no written policies and procedures.

- ix. **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

The Public Defender Office does not have written policies and procedures for ethics.

- x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

The Public Defender Office does not have written policies and procedures for debt service.

- xi. **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

The Public Defender Office does not have written policies and procedures for information technology disaster recover/business continuity.

- xii. **Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

The Public Defender Office does have written policies and procedures for sexual harassment.

2) Board or Finance Committee

- A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and

To the Indigent Public Defender
Twenty-Seventh Judicial District Public Defender Office
and the Louisiana Legislative Auditor:

- i. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
- ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds.
- iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.
- iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

The Public Defender Office does not have a board or finance committee. This section is not applicable.

3) Bank Reconciliations

- A. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

No exceptions noted.

- i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);

No exceptions noted.

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

There is no evidence that the District Defender has reviewed the bank reconciliation, however, there is evidence on the bank statement that it was reviewed by the District Defender.

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

No exceptions noted.

4) Collections (excluding electronic funds transfers)

- A. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

No exceptions noted.

- B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

No exceptions noted.

To the Indigent Public Defender
Twenty-Seventh Judicial District Public Defender Office
and the Louisiana Legislative Auditor:

- i. Employees responsible for cash collections do not share cash drawers/registers;

No exceptions noted.

- ii. Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;

The office manager/bookkeeper is responsible for collecting checks and money orders, preparing the deposit slips and reconciling collection documentation to the deposit.

- iii. Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and

No exceptions noted.

- iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or custodial fund additions are not responsible for collecting cash, unless another employee/official verifies the reconciliation.

The office manager/bookkeeper is responsible for reconciling collections to the general ledger and responsible for collecting checks and money orders.

- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was enforced during the fiscal period.

No exceptions noted.

- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliation procedure #3A (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:

- i. Observe that receipts are sequentially pre-numbered.

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

- iv. 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).

No exceptions noted.

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

No exceptions noted.

To the Indigent Public Defender
Twenty-Seventh Judicial District Public Defender Office
and the Louisiana Legislative Auditor:

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

- A. 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).

No exceptions noted.

- B. For each location selected under #5A 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

- i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;

No exceptions noted.

- ii. At least two employees are involved in processing and approving payments to vendors;

No exceptions noted.

- iii. 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;

No exceptions noted.

- iv. 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; and

The office manager/bookkeeper is responsible for processing payments and also mails the payments once the checks are signed by the District Defender.

- v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearing house (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

No exceptions noted.

- C. For each location selected under #5A 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

No exceptions noted.

- i. Observe whether the disbursement, whether paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and

No exceptions noted.

- ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B, as applicable.

For the 5 disbursements selected, disbursement documentation did not include evidence of segregation of duties (the District Defender approval). The District Defender has signature authority and signs all checks.

- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of

To the Indigent Public Defender
Twenty-Seventh Judicial District Public Defender Office
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authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursement.

The Public Defender Office only had 3 electronic disbursements to select from, out of the three, there was no evidence that showed approval from the District Defender.

6) Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)

- A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.
- B. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement). Obtain supporting documentation, and
 - i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and
 - ii. Observe that finance charges and late fees were not assessed on the selected statements.
- C. Using the monthly statements or combined statements selected under procedure #7B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

The Public Defender Office does not have credit cards, debit cards, fuel cards or P-cards.

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

- A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements and obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected
 - i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov);
 - ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;
 - iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii); and

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

The Public Defender Office did not issue any travel or travel-related expense reimbursements during the fiscal period.

8) Contracts

- A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Alternately, the practitioner may use an equivalent selection source, such as an active vendor list. Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and
 - i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited
 - ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter);
 - iii. If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and
 - iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

The Public Defender Office did not initiate or renew any agreements/contracts during the fiscal period.

9) Payroll and Personnel

- A. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

No exceptions noted.
- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #9A above, obtain attendance records and leave documentation for the pay period, and
 - i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);

No exceptions noted.
 - ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;

No exceptions noted.
 - iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and

No exceptions noted.
 - iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

No exceptions noted.
- C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials

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and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.

No exceptions noted.

- D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

No exceptions noted.

10) Ethics

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and

- i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and

No exceptions noted.

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

The Public Defender Office does not have an ethics policy.

- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

No exceptions noted.

11) Debt Service

- A. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.

No exceptions noted.

- B. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

No exceptions noted.

12) Fraud Notice

- A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.

No exceptions noted.

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- B. Observe the entity has posted, on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

No exceptions noted.

13) Information Technology Disaster Recovery/Business Continuity

- A. Perform the following procedures,

- i. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.

We performed the procedure and discussed the results with management.

- ii. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

We performed the procedure and discussed the results with management.

- iii. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

We performed the procedure and discussed the results with management.

- B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees in Payroll and Personnel procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

We performed the procedure and discussed the results with management.

- C. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:

- Hired before June 9, 2020 – completed the training; and
- Hired on or after June 9, 2020 – completed the training within 30 days of initial service or employment.

We performed the procedure and discussed the results with management.

14) Prevention of Sexual Harassment

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

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No exceptions noted.

- B. 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).

No exceptions noted.

- C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:
- i. Number and percentage of public servants in the agency who have completed the training requirements;
 - ii. Number of sexual harassment complaints received by the agency;
 - iii. Number of complaints which resulted in a finding that sexual harassment occurred;
 - iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
 - v. Amount of time it took to resolve each complaint.

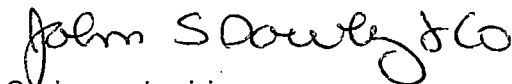
No exceptions noted.

We were engaged by the Twenty-Seventh 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 C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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We are required to be independent of the Twenty-Seventh Judicial District 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 to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.



Opelousas, Louisiana
December 16, 2024

TWENTY-SEVENTH JUDICIAL DISTRICT
PUBLIC DEFENDER OFFICE
OPELOUSAS, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2024

Management's Response to Statewide Agreed-Upon Procedures Exceptions
For the Year Ending June 30, 2024

Written Policies and Procedures

1)A(i.-xi). The District plans to develop written policies and procedures in the future. Due to the limited number of staff and resources, this will be a long-term project.

Bank Reconciliations

3)A(ii). The District Defender will start signing off on bank reconciliations after being reviewed.

Collections

4)B(ii). & 4)B(iv). In an office as small as ours, segregation of duties within the accounting system is not economically feasible.

Non-Payroll Disbursements

5)B(iv). In an office as small as ours, segregation of duties within the accounting system is not economically feasible.

5)C(ii). & 5)D The District Defender approved all selected items by signing the checks to pay the invoices. In the future, the District Defender will also sign all invoices as evidence of additional approval.

Ethics

10)A(ii). The District plans to develop a written ethics policy in the future. Due to the limited number of staff and resources, this will be a long-term project.