

Financial Report

(Reviewed)

*Twenty-Fifth Judicial District Office
of the Public Defenders
Belle Chasse, Louisiana*

June 30, 2023

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TABLE OF CONTENTS

Twenty-Fifth Judicial District Office of the Public Defenders Belle Chasse, Louisiana

June 30, 2023

Page Numbers

Financial Section

Independent Accountant's Review Report	1 - 2
Management's Discussion and Analysis	3 - 7

Exhibits

Basic Financial Statements:

Government-Wide and Fund Financial Statements:

A - Statement of Net Position and Governmental Fund Balance Sheet	8
B - Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Position	9
C - Statement of Activities and Statement of Governmental Fund Revenues, Expenditures, and Changes in Fund Balance	10
D - Reconciliation of the Statement of Governmental Fund Revenues, Expenditures, and Changes in Fund Balance to the Statement of Activities	11
E - Statement of Governmental Fund Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund	12
F - Notes to Financial Statements	13 - 29

TABLE OF CONTENTS (Continued)

Page Numbers

Schedules

Required Supplementary Information

1 - Schedule of the Twenty-Fifth Judicial District of the Public Defenders' Proportionate Share of the Net Pension Liability (Asset)	30
2 - Schedule of the Twenty-Fifth Judicial District of the Public Defenders' Contributions	31
3 - Notes to Required Pension Supplementary Information	32

Supplementary Information Section

4 - Schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Office	33
5 - Justice System Funding Schedule - Receiving Entity as Required by Act 87 of the 2020 Regular Legislative Session	34

Special Reports of Certified Public Accountants

Independent Accountant's Report on Applying Agreed-Upon Procedures	35 - 39
Schedule of Findings and Responses	40 - 44

Reports by Management

Schedule of Prior Year Findings and Responses	45
Management's Corrective Action Plan on Current Year Findings	46 - 48
Louisiana Attestation Questionnaire	49 - 51

FINANCIAL SECTION

INDEPENDENT ACCOUNTANT’S REVIEW REPORT

To the Twenty-Fifth Judicial District
Office of the Public Defenders,
Belle Chasse, Louisiana.

We have reviewed the accompanying financial statements of the governmental activities, and the General Fund of the Twenty-Fifth Judicial District Office of the Public Defenders (the “Office”), as of and for the year ended June 30, 2023 and related notes to the financial statements, which collectively comprise the Office’s basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management’s financial data and making inquiries of the management of the Office. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management’s Responsibility for the Financial Statements

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

Accountant’s Responsibility

Our responsibility is to conduct the review in accordance with the Statement on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of the Office and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountant’s Conclusion

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

Required Supplementary Information

In accordance with the *Louisiana Governmental Audit Guide* and provisions of state law, we have issued a report dated October 9, 2024, on the results of our agreed-upon procedures.

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 3 through 7, and the required supplementary information on pages 30 through 32, 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. We have not audited, reviewed, or compiled the required supplementary information and we do not express an opinion, conclusion, or provide any assurance on it.

Other Supplementary Information

Our review was made primarily for the purpose of expressing a conclusion that there are no material modifications that should be made to the financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America. The Schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officer (Schedule 4), on page 33, and the Justice System Funding Schedule - Receiving Entity as Required by Act 87 of the 2020 Regular Legislative Session (Schedule 5), on page 34, are presented for purposes of additional analysis. The Schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officer is required by Louisiana Revised Statutes 24:513(A)(3) and is not a required part of the financial statements. Such information has been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, and we did not become aware of any material modifications that should be made to such information. We have not audited, reviewed, or compiled the required supplementary information and we do not express an opinion, conclusion, or provide any assurance on it.

Bourgeois Bennett, L.L.C.

Certified Public Accountants.

New Orleans, Louisiana,
October 9, 2024.

MANAGEMENT’S DISCUSSION AND ANALYSIS

Twenty-Fifth Judicial District Office of the Public Defenders Belle Chasse, Louisiana

June 30, 2023

The Management’s Discussion and Analysis of the Twenty-Fifth Judicial District Office of the Public Defenders (the “Office”) financial performance presents a narrative overview and analysis of the Office’s financial activities for the year ended June 30, 2023. This document focuses on the current period’s activities, resulting changes, and currently known facts. Please read this document in conjunction with the basic financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

The Office’s assets exceeded its liabilities at the close of the year ended June 30, 2023 by \$239,805 (net position), which represents a 39.20% increase as compared to the year ended June 30, 2022.

The Office’s revenues for the year ended June 30, 2023 increased by \$40,642 (or 9.33%) as compared to the year ended June 30, 2022. This is principally due to an increase in fines, forfeitures, and fees.

The Office’s expenses for the year ended June 30, 2023 increased by \$54,471 (or 15.38%) as compared to the year ended June 30, 2022. This was due to increases in personnel services and benefits and contract services.

The Office did not have any funds with deficit fund balances.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Office’s basic financial statements. The Office’s financial report consists of three parts: (1) management’s discussion and analysis (this section), (2) basic financial statements, and (3) special reports by certified public accountants and management.

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

The basic financial statements include two kinds of statements that present different views of the Office:

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Office's finances, in a manner similar to a private sector business. The Statement of Net Position presents information on all of the Office's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Office is improving or deteriorating. The Statement of Activities presents information showing how the Office's net assets change during each fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods. The governmental activity of the Office is to provide legal defense to indigents.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. All of the funds of the Office are governmental funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Office maintains one individual governmental fund. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund. The Office adopts an annual appropriated budget for the General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget. The basic governmental fund financial statements can be found on pages 8 through 12 of this report.

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)**Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found in Exhibit F of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net assets may serve over time as a useful indicator of the Office's financial position. As of June 30, 2023, assets exceeded liabilities by \$239,805.

Condensed Statements of Net Position

	June 30, 2023	June 30, 2022	Dollar Change
Current and other assets	\$ 227,056	\$ 140,863	\$ 86,193
Long-term assets	-	150,509	(150,509)
Total assets	<u>227,056</u>	<u>291,372</u>	<u>(64,316)</u>
Deferred outflows of resources	<u>144,256</u>	<u>49,794</u>	<u>94,462</u>
Total assets and deferred outflows of resources	<u>371,312</u>	<u>341,166</u>	<u>30,146</u>
Current liabilities	2,852	17,891	(15,039)
Long-term liabilities	<u>115,887</u>	<u>8,010</u>	<u>107,877</u>
Total liabilities	<u>118,739</u>	<u>25,901</u>	<u>92,838</u>
Deferred inflows of resources	<u>12,768</u>	<u>142,990</u>	<u>(130,222)</u>
Total liabilities and deferred inflows of resources	<u>131,507</u>	<u>168,891</u>	<u>(37,384)</u>
Net position:			
Unrestricted	<u>239,805</u>	<u>172,275</u>	<u>67,530</u>
Total net position	<u>\$ 239,805</u>	<u>\$ 172,275</u>	<u>\$ 67,530</u>

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)**Governmental Activities**

Governmental activities increased the Office's net position by \$67,530. Key elements of this increase are:

Condensed Statements of Activities

	For the Year Ended June 30, 2023	For the Year Ended June 30, 2022	Dollar Change	Total % Change
Revenues:				
Fines, forfeitures, and fees	\$ 207,796	\$ 165,609	\$ 42,187	25.47%
Operating grants	267,546	263,788	3,758	1.42%
General revenues	790	6,093	(5,303)	-87.03%
Total revenues	476,132	435,490	40,642	9.33%
Expenses:				
General governmental	408,602	354,131	54,471	15.38%
Increase in net position	67,530	81,359	(13,829)	-17.00%
Net position beginning of year	172,275	90,916	81,359	89.49%
Net position end of year	\$ 239,805	\$ 172,275	\$ 67,530	39.20%

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the Office uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the Office's governmental fund is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Office's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the current year. As of June 30, 2023, the Office's governmental funds reported a combined ending fund balance of \$224,204, an increase of \$101,232 in comparison with the prior year that is available for spending at the Office's discretion.

General Fund Budgetary Highlights

During the year ended June 30, 2023, actual revenues exceeded estimated revenues, and actual expenditures were less than budgeted expenditures. Fines, forfeitures, and fees and operating grants exceeded budgeted amounts by \$108,796 and \$40,003, respectively. Personnel services and benefits were \$70,596 less than anticipated, and court costs exceeded budgeted amounts by \$28,966.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The Office considered the following factors and indicators when setting next year's budget, rates, and fees. These factors and indicators include:

- Revenues were budgeted on the assumption that fines, forfeitures, and fees, and grant fees would increase in 2024.
- Expenses were budgeted based on the assumption that 2024 expenses would approximate 2023.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Office's finances for all those with an interest in the Office's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the District Public Defender of the Twenty-Fifth Judicial District Office of the Public Defenders, 301 Main St., Second Floor, Belle Chasse, LA 70037.

**STATEMENT OF NET POSITION AND
GOVERNMENTAL FUND BALANCE SHEET**

**Twenty-Fifth Judicial District Office of the Public Defenders
Belle Chasse, Louisiana**

For the year ended June 30, 2023

	General Fund	Adjustments (Exhibit B)	Statement of Net Position
Assets			
Cash	\$ 191,150	\$ -	\$ 191,150
Due from other governmental units	35,906	-	35,906
Total assets	227,056	-	227,056
Deferred Outflows of Resources	-	144,256	144,256
Total assets and deferred outflows of resources	\$ 227,056	144,256	371,312
Liabilities			
Accounts payable and accrued expenditures	\$ 2,852	-	2,852
Non-current liabilities:			
Due after one year	-	115,887	115,887
Total liabilities	2,852	115,887	118,739
Deferred Inflows of Resources	-	12,768	12,768
Total liabilities and deferred inflows of resources	2,852	128,655	131,507
Fund Balance/Net Position			
Fund balance - unassigned	224,204	(224,204)	-
Total liabilities and fund balance	\$ 227,056	(95,549)	131,507
Net position:			
Unrestricted		239,805	239,805
Total net position		\$ 239,805	\$ 239,805

See notes to financial statements.

**RECONCILIATION OF THE GOVERNMENTAL FUND
BALANCE SHEET TO THE STATEMENT OF NET POSITION**

**Twenty-Fifth Judicial District Office of the Public Defenders
Belle Chasse, Louisiana**

For the year ended June 30, 2023

Fund Balance - Governmental Fund	\$ 224,204
Amounts reported for governmental activities in the statement of net position are different because:	
Deferred outflows of resources used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.	144,256
Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.	
Net pension liability	(115,887)
Deferred inflows of resources are not due and payable in the current period and, therefore, are not reported in governmental funds.	<u>(12,768)</u>
Net Position of Governmental Activities	<u><u>\$ 239,805</u></u>

See notes to financial statements.

**STATEMENT OF ACTIVITIES AND STATEMENT OF
GOVERNMENTAL FUND REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE**

**Twenty-Fifth Judicial District Office of the Public Defenders
Belle Chasse, Louisiana**

For the year ended June 30, 2023

	General Fund	Adjustments (Exhibit D)	Statement of Activities
Revenues			
Fines, forfeitures, and fees	\$ 207,796	\$ -	\$ 207,796
Intergovernmental			
Operating grants	267,546	-	267,546
Other income	790	-	790
Total revenues	476,132	-	476,132
Expenditures/Expenses			
General government:			
Personnel services and benefits	260,664	33,702	294,366
Contract services	68,966	-	68,966
Professional services	24,325	-	24,325
Office expense	20,945	-	20,945
Total expenditures/expenses	374,900	33,702	408,602
Excess of Revenue over Expenditures	101,232	(101,232)	-
Change in Net Position	-	67,530	67,530
Fund Balance/Net Position			
Beginning of year	122,972	49,303	172,275
End of year	\$ 224,204	\$ 15,601	\$ 239,805

See notes to financial statements.

**RECONCILIATION OF THE STATEMENT OF GOVERNMENTAL
FUND REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE TO THE STATEMENT OF ACTIVITIES**

**Twenty-Fifth Judicial District Office of the Public Defenders
Belle Chasse, Louisiana**

For the year ended June 30, 2023

Net Change in Fund Balance - Governmental Fund	\$ 101,232
Amounts reported for governmental activities in the statement of activities are different because:	
Non-current obligations are not due and payable in the current period and therefore are not reported in the funds.	
Pension expense	(41,712)
Compensated absences	<u>8,010</u>
Change in Net Position of Governmental Activities	<u><u>\$ 67,530</u></u>

See notes to financial statements.

**STATEMENT OF GOVERNMENTAL FUND REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - GENERAL FUND**

**Twenty-Fifth Judicial District Office of the Public Defenders
Belle Chasse, Louisiana**

For the year ended June 30, 2023

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Fines, forfeitures, and fees	\$ 99,000	\$ 207,796	\$ 108,796
Intergovernmental			
Operating grants	227,543	267,546	40,003
Miscellaneous:			
Other income	-	790	790
	<u>326,543</u>	<u>476,132</u>	<u>149,589</u>
Total revenues			
Expenditures			
General government:			
Personnel services and benefits	331,260	260,664	70,596
Contract services	40,000	68,966	(28,966)
Professional services	18,483	24,325	(5,842)
Office expense	31,800	20,945	10,855
	<u>421,543</u>	<u>374,900</u>	<u>46,643</u>
Total expenditures/capital outlay			
Excess (Deficiency) of Revenues over Expenditures	(95,000)	101,232	<u>\$ 102,946</u>
Fund Balance			
Beginning of year	122,972	122,972	
End of year	<u>\$ 27,972</u>	<u>\$ 224,204</u>	
See notes to financial statements			

NOTES TO FINANCIAL STATEMENTS**Twenty-Fifth Judicial District Office of the Public Defenders
Belle Chasse, Louisiana**

June 30, 2023

Note 1 - NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Twenty-Fifth Judicial District Office of the Public Defenders (the "Office") established in compliance with Louisiana Revised Statutes 15:146 et seq., provides counsel to represent indigents (needy individuals) in criminal, quasi-criminal, juvenile, municipal and traffic cases at the District Court level. The judicial district encompasses the Parish of Plaquemines, Louisiana. All duties and responsibilities for the management of the personnel, property, and funds will by virtue of Act 307 transfer to the Chief Public Defender who will then be referred to as District Public Defender. Revenues to finance the Office's operations are derived from district assistance funds, court costs on fines imposed by the various courts within the district and other fees.

The accounting policies of the Twenty-Fifth Judicial District Office of the Public Defenders conform to accounting principles generally accepted in the United States of America (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 significant accounting policies:

a. Reporting Entity

The Office has reviewed all of its activities and determined that there are no potential component units which should be included in its financial statements.

The Office is operated by the District Public Defender. The District Public Defender's authority is contingent upon the approval of the Louisiana Public Defender Board (the "Board") and the Board may relieve the District Public Defender of his duties.

Note 1 - NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b. Basis of Presentation

The Office's basic financial statements consist of the government-wide statements on all activities of the Office and the governmental fund financial statements.

Government-Wide Financial Statements:

The government-wide financial statements include the Statement of Net Position and the Statement of Activities for all activities of the Office. The government-wide presentation focuses primarily on the sustainability of the Office as an entity and the change in aggregate financial position resulting from the activities for the fiscal period. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

Fund Financial Statements:

The fund financial statements are very similar to the traditional government fund statements as presented by governments prior to the issuance of GASB Statement No. 34. Emphasis is now on major funds in governmental categories. The daily accounts and operations of the Office continue to be organized on the basis of a fund and account group, each of which is considered a separate accounting entity. The operations of the fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. Government resources are allocated to and accounted for in the fund based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The following is the governmental fund of the Office:

General Fund - The General Fund is the general operating fund and is the only fund of the Office. It is used to account for all financial resources except those required to be accounted for in another fund.

c. Measurement Focus and 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.

Government-Wide Financial Statements

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.

Note 1 - NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Measurement Focus and Basis of Accounting (Continued)

Fund Financial Statements

All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Governmental funds are maintained on the modified accrual basis of accounting.

Revenues

Governmental fund revenues resulting from exchange transactions are recognized in the fiscal year in which the exchange takes place and meets the government's availability criteria (susceptible to accrual). Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For this purpose, the Office considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Court costs on fines and forfeitures imposed by the Office and courts, reported as service fees, are recorded in the year they are collected by intermediate collectors. Fees from indigents are recorded when available. Interest income on cash balances is recorded as revenue when the income is available. Grants and miscellaneous revenues are recorded as revenues when received in cash by the Office because they are generally not measurable until actually received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Allocations of cost such as depreciation are not recognized in the governmental funds.

d. 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 certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Note 1 - NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

e. Operating Budgetary Data

As required by the Louisiana Revised Statutes 39:1303, the Office adopted a budget for the General Fund. For budgets exceeding \$500,000, the budgetary practices include public notice of the proposed budget, public inspection, 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 must be approved by the District Public Defender. All budgeted amounts which are not expended, or obligated through contracts, lapse at year-end.

The General Fund budget is adopted on a basis of accounting principles generally accepted in the United States of America.

The General Fund budget presentation is included in the basic financial statements.

f. Accounts Receivable

The financial statements of the Office contain no allowance for bad debts. Uncollectible amounts due for receivables are recognized as bad debts at the time information becomes available, which would indicate the uncollectibility of the particular receivable. These amounts are not considered to be material in relation to the financial position or operation of the funds.

g. Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Financial Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expenses/expenditures) until then. In addition to liabilities, the Statement of Financial Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until then.

h. Pensions

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

Note 1 - NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

i. Compensated Absences

Employees who have been employed by the Office for 1 to 5 years receive 2 weeks of paid vacation, for 6 to 10 years receive 3 weeks of paid vacation, for 11 to 15 years receive 4 weeks of paid vacation, for 16 to 20 years receive 5 weeks of paid vacation, for 21 to 25 years receive 6 weeks of paid vacation and over 26 years receive 7 weeks of paid vacation. Employees who have been employed by the Office for 1 to 5 years receive 10 sick days annually, for 6 to 10 years receive 12 sick days annually, for 11 to 15 years receive 15 sick days annually, for 16 to 20 years receive 20 sick days annually, for 21 to 25 years receive 25 sick days annually, and over 26 years receive 30 sick days annually. Vacation and sick leave can be carried over each year. Sick days can be carried over up to 250 hours. Upon termination, all unused vacation time is payable at the hourly rate being earned by that employee at separation. During the year ended June 30, 2024, compensated absences totaling \$8,010 was paid to terminated employees. As of June 30, 2023, the Office had no compensated absences liability.

j. Fund Equity

Government-Wide Statements:

Equity is classified as net assets and displayed in three components:

- a. Invested 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 borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net assets - Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributions or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets - All other net assets that do not meet the definition of "restricted" or "invested in capital assets."

When both restricted and unrestricted resources are available for use, it is the Office's policy to use restricted resources first, then unrestricted resources as they are needed. As of June 30, 2023 and for the year then ended, the Office did not have or receive restricted net assets.

Note 1 - NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

j. Fund Equity (Continued)

Fund Financial Statements:

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance is further classified as follows:

Nonspendable - amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact. There was no nonspendable fund balance as of June 30, 2023.

Restricted - amounts that can be spent only for a specific purpose because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributions, or the laws or regulations of other governments. There was no restricted fund balance as of June 30, 2023.

Committed - amounts that can be used only for specific purposes determined by a formal decision of the Office. There was no committed fund balance as of June 30, 2023.

Assigned - amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for a specific purpose. There was no assigned fund balance as of June 30, 2023.

Unassigned - all other spendable amounts.

For classification of Governmental Fund balances, the Office considers expenditures to be made from the most restrictive first when more than one classification is available. The Office's fund balance as of June 30, 2023 totaled \$208,189, all of which was classified as unassigned.

k. New Pronouncements

During the year ended June 30, 2023, the Office implemented the following GASB Statements:

Note 1 - NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k. New Pronouncements (Continued)

Statement No. 94, “*Public-Private and Public-Public Partnerships and Availability Payment Arrangements*” improves financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement. This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this Statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. This Statement did not affect the financial statements.

Statement No. 96, “*Subscription-based Information Technology Arrangements*” provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset - an intangible asset - and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. This Statement did not affect the financial statements.

Note 1 - NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k. New Pronouncements (Continued)

The GASB has issued the following Statements which will become effective in future years as shown below:

Statement No. 99, “*Omnibus 2022*” provides objectives to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements and accounting and financial report for financial guarantees. The requirements of this Statement apply to all financial statements at dates varying from upon issuance to fiscal periods beginning after June 15, 2023. Management has yet to determine the effect of this Statement on the financial statements.

Statement No. 100, “*Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62*” provides guidance to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged. Management has yet to determine the effect of this Statement on the financial statements.

Statement No. 101, “*Compensated Absences*” provides guidance to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged. Management has yet to determine the effect of this Statement on the financial statements.

Statement No. 102, “*Certain Risk Disclosures*” defines concentrations and constraints. The Statement also requires governments to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact and whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. Additional disclosures are to be included if reporting criteria is

Note 1 - NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k. New Pronouncements (Continued)

met which will provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. Earlier application is encouraged. Management has yet to determine the effect of this Statement on the financial statements.

Statement No. 103, "*Financial Reporting Model Improvements*" provides guidance to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. The Statement establishes new or modifies existing requirements related to Management's Discussion and Analysis (MD&A), unusual or infrequent items, presentation of proprietary fund statement of revenues, expenses, and changes in fund net position, information about major component units in basic financial statements, and budgetary comparison information. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Management has yet to determine the effect of this Statement on the financial statements.

l. Subsequent Events

The Office evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements. Subsequent events have been evaluated through October 9, 2024, which is the date the financial statements were available to be issued.

Note 2 - DEPOSITS AND INVESTMENTS

Louisiana state law allows all political subdivisions to invest excess funds in obligations of the United States or other federally insured investments, certificates of deposit of any bank domiciled or having a branch office in the State of Louisiana, guaranteed investments contracts and investment grade (A-1/P-1) commercial paper of domestic corporations.

Note 2 - DEPOSITS AND INVESTMENTS (Continued)

Bank Deposits:

State law requires deposits (cash) of all political subdivisions to be fully collateralized at all times. Acceptable collateralization includes FDIC insurance, and the market value of securities purchased and pledged to the political subdivision. Obligations of the United States, the State of Louisiana, and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the political subdivision or with an unaffiliated bank or with a trust company for the account of the political subdivision.

The bank balance and reported amounts of cash as of June 30, 2023 are as follows:

	<u>Bank Balances</u>	<u>Reported Amount</u>
Cash	<u>\$ 191,150</u>	<u>\$ 191,150</u>

Custodial credit risk is the risk that in the event of a bank failure, the Office's deposits may not be returned to it. The Office has a written policy for custodial credit risk. As of June 30, 2023, the Office's bank balances of \$191,150 were fully insured by federal deposit insurance.

Note 3 - DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units as of June 30, 2023, consisted of the following:

Plaquemines Parish Sheriff	<u>\$ 35,906</u>
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The amount due from the Plaquemines Parish Sheriff is for fines and fees collected.

Note 4 - ACCOUNTS PAYABLE AND ACCRUED EXPENDITURES

Accounts payable and accrued expenditures as of June 30, 2023, consisted of the following:

Retirement contributions	<u>\$ 2,852</u>
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Note 5 - GOVERNMENTAL FUND REVENUES AND EXPENDITURES

For the year ended June 30, 2023, the major sources of governmental fund revenues and expenditures were as follows:

Revenues:

State government:	
Appropriations - general	\$ 267,546
Local government:	
Statutory fines, fees, court costs, and other	207,796
Other income	<u>790</u>
Total revenues	<u><u>\$ 476,132</u></u>

Expenditures:

Personnel services and benefits:	
Salaries	219,986
Retirement contributions	22,772
Insurance	9,417
Payroll taxes	<u>8,489</u>
Total personnel services and benefits	<u>260,664</u>
Operating costs:	
Contract services - attorney/legal	55,892
Contract services - other	37,399
Travel - other	3,968
Utilities and telephone	688
Other	<u>16,289</u>
Total operating costs	<u>114,236</u>
Total expenditures	<u><u>\$ 374,900</u></u>

Note 6 - PENSION PLAN

Plan Description. The Office contributes to Plan A of the System, a cost-sharing, multiple-employer defined benefit pension plan established by Act 205 of the 1952 regular session of the Legislature of the State of Louisiana to provide retirement benefits to all employees of any parish in the State of Louisiana or any governing body or a parish which employs persons serving the parish. Act 765 of the year 1979, established by the Legislature of the State of Louisiana, revised the System to create Plan A and Plan B to replace the “regular plan” and the “supplemental plan”. Plan A was designated for employers out of Social Security. Plan B was designated for those employers that remained in Social Security on the revision date. The System is governed by Louisiana Revised Statutes, Title 11, Section 1901 through 2025, specifically and other general laws of the State of Louisiana.

Benefits Provided. The System provides retirement, deferred retirement, disability, and death benefits. Retirement benefits are generally equal to 3.0% of the member’s final average compensation multiplied by the years of creditable service. For members hired prior to January 1, 2007 they may retire at any age upon completing 30 years of credible service, retire at age 55 after completing 25 years of credible service, retire at age 60 after completing ten years of credible service or retire at age 65 after completing seven years of credible service. For members hired after January 1, 2007 they may retire with full benefits at age 55 after completing 30 years of service, retire at age 62 after completing ten years of service or retire at age 67 after completing seven years of service. Act 338 of 1990 established the Deferred Retirement Option Plan (DROP) for the System. When a member enters DROP their status changes from active to retired even though they continue to work and draw their salary for up to three years. During the three year period, employer contributions continue but employee contributions cease. The election to participate in DROP is irrevocable once participation begins. The monthly retirement benefits are paid into the DROP Fund. Upon termination of employment a participant in DROP may receive a lump sum equal to payments into the participant’s account, an annuity, or a roll over to an Individual Retirement Account. Members hired before January 1, 2007 with five or more years of credible service who becomes disabled may receive disability benefits determined in the same manner as retirement benefits. Members hired after January 1, 2007 with seven or more years of credible service who become disabled may receive disability benefits determined in the same manner as retirement benefits. Death benefits are payable to eligible surviving dependents based on the deceased member’s years of creditable service and compensation and the dependent’s relationship to the deceased member. The System provides permanent benefit increases, cost of living adjustments (COLA) as approved by the Louisiana State Legislature.

Contributions. According to state statute, contributions for all employers are actuarially determined each year. For the plan year ending December 31, 2022, the actuarial employer contribution rate was 7.10% of member’s compensation. However, the actual rate for the plan year ending December 31, 2022 was 11.50%.

Note 6 - PENSION PLAN (Continued)

According to state statute, the System also receives ¼ of 1% of ad valorem taxes collected within the respective parishes, except for Orleans and East Baton Rouge parishes. The System also receives revenue sharing funds each year as appropriated by the Legislature. Tax monies and revenue sharing monies are apportioned between Plan A and Plan B in proportion to the member's compensation. These additional sources of income are used as additional employer contributions and are considered support from non-employer contributing entities.

Contributions to the System from the Office were \$22,745 for the year ended June 30, 2023.

Pension Liability. As of June 30, 2023, the Office reported a liability of \$115,887 for its proportionate share of the total net pension liability. The net pension liability was measured as of December 31, 2022 and the total pension asset used to calculate the net pension asset was determined by an actuarial valuation as of that date. The Office's proportion of the net pension asset was based on a projection of the Office's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. As of December 31, 2022, the Office's proportion was 0.03011%, which was a decrease of 0.00184% from its proportion measured as of December 31, 2021.

Pension Expense. For the year ended June 30, 2023, the Office recognized pension expense of \$64,457.

Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. As of June 30, 2023, the Office reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 4,285	\$ (12,768)
Change in assumptions	3,698	-
Net difference between projected and actual earnings on pension plan investments	122,340	-
Changes in proportionate share	3,287	-
Contributions subsequent to the measurement date	<u>10,646</u>	<u>-</u>
Totals	<u>\$ 144,256</u>	<u>\$ (12,768)</u>

Note 6 - PENSION PLAN (Continued)

The Office reported \$10,646 as deferred outflows of resources related to pensions resulting from Office contributions subsequent to the measurement date and will be recognized as a reduction of the Net Pension Liability in the year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending July 30,	Amount
2024	\$ 6,230
2025	20,326
2026	39,442
2027	54,844
Total	\$ 120,842

Actuarial Assumptions. A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2022 are as follows:

Valuation Date	December 31, 2022
Actuarial Cost Method	Entry Age Method
Actuarial Assumptions:	
Expected Remaining Service Lives	4 years
Investment Rate of Return	6.40%, net of investment expense, including inflation
Projected Salary Increases	4.75%
Mortality Rates	Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants

Note 6 - PENSION PLAN (Continued)

Cost of Living Adjustments

The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increase not yet authorized by the Board of Trustees.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing method (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.10% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.70% for the year ended December 31, 2022.

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of June 30, 2022 are as follows:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed income	33.00%	1.17%
Equity	51.00%	3.58%
Alternatives	14.00%	0.73%
Real assets	2.00%	0.12%
Totals	100.00%	5.60%
Inflation		2.10%
Expected arithmetic nominal rate		7.70%

Note 6 - PENSION PLAN (Continued)

Discount Rate. The discount rate used to measure the collective pension asset was 6.40%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement System’s Actuarial Committee. Based on those assumptions, the System’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Office’s Proportionate Share of the Collective Net Pension Liability to Changes in the Discount Rate. The following presents the Office’s proportionate share of the collective net pension (asset) liability using the discount rate of 6.40%, as well as what the Office’s proportionate share of the net pension (asset) liability would be if it were calculated using a discount rate that is one percentage-point lower (5.40%) or one percentage-point higher (7.40%) than the current rate:

	<u>1.0% Decrease (5.40%)</u>	<u>Current Discount Rate (6.40%)</u>	<u>1.0% Increase (7.40%)</u>
District’s proportionate share of the net pension (asset) liability	<u>\$286,593</u>	<u>\$115,887</u>	<u>\$(27,228)</u>

Pension Plan Fiduciary Net Position. The Parochial Employees’ Retirement System of Louisiana issued a stand-alone audit report on their financial statements for the year ended December 31, 2022. Access to the audit report can be found on the System’s website, www.persla.org or on the Louisiana Legislative Auditor’s website, www.la.la.gov.

Note 7 - DEFERRED COMPENSATION PLAN

The Public Defender’s Office offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. A third party, the State Mutual Life Assurance Company of America, administers the plan. The plan, which is available to all employees, permits employees to defer a portion of their salaries until future years. The deferred portion is not available to employees until termination, retirement, death, or unforeseeable emergency.

Note 7 - DEFERRED COMPENSATION PLAN (Continued)

The deferred compensation liability and asset are equal to the total cash balances for each Participant's account as of June 30, 2023. The Public Defender's Office has no liability for losses under the plan, but does have the duty and due care that would be required of an ordinary prudent investor. The Public Defender's Office intends to honor its moral obligation to the participants implicit in the program. For the year ended June 30, 2023, no Public Defender's Office employees are participants in the plan.

Note 8 - RISK MANAGEMENT

The Office is exposed to various risks to loss related to torts, theft or, damage to and destruction of assets, errors and omissions, and natural disasters, for which the Office carries commercial insurance. Liabilities are reported when it is probable that a loss has occurred, and the amount of loss can be reasonably estimated.

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE TWENTY-FIFTH JUDICIAL DISTRICT OFFICE OF THE PUBLIC DEFENDERS' PROPORTIONATE SHARE OF THE NET PENSION LIABILITY(ASSET)

**Twenty-Fifth Judicial District Office of the Public Defenders
Belle Chasse, Louisiana**

For the nine years ended June 30, 2023

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Office's proportion of the net pension liability (asset)	<u>0.0301%</u>	<u>0.0320%</u>	<u>0.0313%</u>	<u>0.0266%</u>	<u>0.0325%</u>	<u>0.0220%</u>	<u>0.0262%</u>	<u>0.0331%</u>	<u>0.0336%</u>
Office's proportionate share of the net pension liability (asset)	<u>\$115,887</u>	<u>(\$150,508)</u>	<u>(\$54,803)</u>	<u>\$1,251</u>	<u>\$144,380</u>	<u>(\$16,322)</u>	<u>\$53,970</u>	<u>\$87,229</u>	<u>\$9,195</u>
Office's covered-employee payroll	<u>\$275,452</u>	<u>\$260,000</u>	<u>\$166,438</u>	<u>\$176,667</u>	<u>\$165,558</u>	<u>\$127,708</u>	<u>\$190,000</u>	<u>\$190,000</u>	<u>\$190,000</u>
Office's proportionate share of the net pension liability as a percentage of its covered-employee payroll	<u>42.07%</u>	<u>-57.89%</u>	<u>-32.93%</u>	<u>0.71%</u>	<u>87.21%</u>	<u>-12.78%</u>	<u>28.41%</u>	<u>45.91%</u>	<u>4.84%</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>91.7400%</u>	<u>110.40%</u>	<u>104.00%</u>	<u>99.89%</u>	<u>88.86%</u>	<u>101.98%</u>	<u>94.15%</u>	<u>92.23%</u>	<u>99.15%</u>

The schedule is provided prospectively beginning with the Office's year ended June 30, 2015 and is intended to show a ten year trend. Additional years will be reported as they become available.

**SCHEDULE OF THE TWENTY-FIFTH JUDICIAL DISTRICT OFFICE
OF THE PUBLIC DEFENDERS' CONTRIBUTIONS**

**Twenty-Fifth Judicial District Office of the Public Defenders
Belle Chasse, Louisiana**

For the nine years ended June 30, 2023

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contributions	\$ 22,745	\$ 27,206	\$ 31,850	\$ 19,784	\$ 20,317	\$ 19,798	\$ 16,266	\$ 26,125	\$ 28,975
Contributions in relation to the contractually required contribution	<u>(22,745)</u>	<u>(27,206)</u>	<u>(31,850)</u>	<u>(19,784)</u>	<u>(20,317)</u>	<u>(19,798)</u>	<u>(16,266)</u>	<u>(26,125)</u>	<u>(28,975)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Office's covered-employee payroll	<u>\$ 197,780</u>	<u>\$ 232,191</u>	<u>\$ 260,000</u>	<u>\$ 166,438</u>	<u>\$ 176,667</u>	<u>\$ 165,558</u>	<u>\$ 127,708</u>	<u>\$ 190,000</u>	<u>\$ 190,000</u>
Contributions as a percentage of covered - employee payroll	<u>11.50%</u>	<u>11.72%</u>	<u>12.25%</u>	<u>11.89%</u>	<u>11.50%</u>	<u>11.96%</u>	<u>12.74%</u>	<u>13.75%</u>	<u>15.25%</u>

The schedule is provided prospectively beginning with the Office's year ended December 31, 2015 and is intended to show a ten year trend. Additional years will be reported as they become available.

NOTES TO REQUIRED PENSION
SUPPLEMENTARY INFORMATION

Twenty-Fifth Judicial District Office of the Public Defenders
Belle Chasse, Louisiana

For the year ended June 30, 2023

- Note 1** - The amounts presented on the Schedule of the Twenty-Fifth Judicial District Office of the Public Defenders' Proportionate Share of Net Pension Liability (Asset) and Schedule of the Twenty-Fifth Judicial District Office of the Public Defenders' Contributions have a measurement date of the previous fiscal year end.
- Note 2** - GASB 68 requires the Schedule of the Twenty-Fifth Judicial District Office of the Public Defender's Proportionate Share of Net Pension Liability to show information for ten years. The Twenty-Fifth Judicial District Office of the Public Defenders implemented GASB 68 in its 2015 fiscal year therefore; additional years will be displayed as they become available in the future.

SUPPLEMENTARY INFORMATION SECTION

**SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER
PAYMENTS TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER**

**Twenty-Fifth Judicial District Office of the Public Defenders
Belle Chasse, Louisiana**

For the year ended June 30, 2023

Agency Head Name: Chanel D. Long, Chief District Public Defender

Purpose

Salary	\$ 79,156
Benefits - insurance	3,000
Benefits - retirement	9,103
Benefits - other (malpractice insurance)	-
Car allowance	-
Per diem	-
Reimbursements	-
Travel	1,204
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Special meals	-
	<hr/>
	<u>\$92,463</u>

JUSTICE SYSTEM FUNDING SCHEDULE -
RECEIVING ENTITY AS REQUIRED BY ACT 87
OF THE 2020 REGULAR LEGISLATIVE SESSION

Twenty-Fifth Judicial District Office of the Public Defenders
 Belle Chasse, Louisiana

June 30, 2023

	<u>First Six Month Period Ended December 31, 2022</u>	<u>Second Six Month Period Ended June 30, 2023</u>
Receipts from:		
Plaquemines Parish Government.		
Criminal Court Costs/Fees	\$ 1,265	\$ 750
Plaquemines Parish Sheriff's Office, Bond Fees	10,323	14,606
Plaquemines Parish Sheriff's Office,		
Criminal Court Costs/Fees	70,015	83,488
Twenty-Fifth Judicial District Attorney, Bond Fees	<u>750</u>	<u>-</u>
Total receipts	<u><u>\$82,353</u></u>	<u><u>\$98,844</u></u>

SPECIAL REPORTS OF CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT ACCOUNTANT’S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Twenty-Fifth Judicial District
Office of the Public Defenders,
Belle Chasse, Louisiana.

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the Twenty-Fifth Judicial District Office of the Public Defenders (the “Office”) and the Louisiana Legislative Auditor (LLA), solely to assist the users in evaluating management’s assertions about the Office’s compliance with certain laws and regulations during the year ended June 30, 2023 included in the accompanying *Louisiana Attestation Questionnaire*. The Office management is responsible for the procedures included in the *Louisiana Government Audit Guide* and enumerated below.

The 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 included in the *Louisiana Government Audit Guide* and enumerated below for the year ended June 30, 2023. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purpose. 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 described below.

We were engaged by the Office to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the 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 these procedures included in the *Louisiana Government Audit Guide* and enumerated below. 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 Office and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

Public Bid Law

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

No expenditures were made for material and supplies exceeding \$60,000 or public works exceeding \$250,000.

Code of Ethics for Public Officials and Public Employees

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

The Chief District Public Defender in service during the year ended June 30, 2023 is no longer an employee of the Office and the current Chief District Public Defender was unable to provide a list of immediate family members of the former Chief District Public Defender in order to complete this procedure.

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

Management provided us with the required list.

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

The Chief District Public Defender in service during the year ended June 30, 2023 is no longer an employee of the Office and the current Chief District Public Defender was unable to provide a list of immediate family members of the former Chief District Public Defender in order to complete this procedure.

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

The Chief District Public Defender in service during the year ended June 30, 2023 is no longer an employee of the Office and the current Chief District Public Defender was unable to provide a list of immediate family members of the former Chief District Public Defender in order to complete this procedure.

Budgeting

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

Management provided us with a copy of the finalized budget.

7. Trace documentation for the adoption of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.

Due to the size of the Office, there are no board members, therefore, this procedure does not apply.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceeded budgeted amounts by 5% or more. (For agencies that must comply with the Licensing Agency Budget Act only, compare the expenditures of the final budget to actual expenditures, and report whether actual expenditures exceeded budgeted amounts by 10% or more per category or 5% or more in total).

No revenue or expense line items failed to meet 5% of the final budget.

Accounting and Reporting

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

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

Due to staffing changes following June 30, 2023, the Office was unable to provide the requested documentation.

- b) Report whether the six disbursements are coded to the correct fund and general ledger account; and

Due to staffing changes following June 30, 2023, the Office was unable to provide the requested documentation.

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

Due to staffing changes following June 30, 2023, the Office was unable to provide the requested documentation.

Meetings

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

This procedure is not applicable since the Office does not have a separate board and the District Defender reports to the Louisiana Public Defender Board.

Debt

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

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

Advances and Bonuses

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

As stated in agreed-upon procedure (7), there are no minutes. We inspected payroll records for the year and noted no instances which would indicate payments of bonuses, advances, or gifts to employees.

State Audit Law

13. Report whether the Office provided for a timely report in accordance with R.S. 24:513.

The report was not filed by the required deadline as established in R.S. 24:513.

14. Inquire of management and report whether the Office entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the Office was not in compliance with R.S. 24:513 (the audit law).

The Office entered into no contracts that were subject to public bid law. Additionally, the Office was in compliance with R.S. 24:513 (the audit law).

Prior-Year Comments

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

There were no prior-year suggestions, recommendations, or comments.

This report is intended solely to describe the scope of testing performed on those procedures included in the *Louisiana Government Audit Guide* and enumerated above, 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.

Bougeois Bennett, L.L.C.

Certified Public Accountants.

New Orleans, Louisiana,
October 9, 2024.

SCHEDULE OF FINDINGS AND RESPONSES

Twenty-Fifth Judicial District Office of the Public Defenders Belle Chasse, Louisiana

For the year ended June 30, 2023

Section I - Summary of Accountant's Review Report

a) Financial Statements

- Internal control over financial reporting deficiency(ies) noted? Yes No

Noncompliance material to financial statements noted? Yes No

b) Federal Awards

The Twenty-Fifth Judicial District Office of the Public Defenders did not expend more than \$750,000 in Federal awards during the year ended June 30, 2023.

Section II - Internal Control Over Basic Financial Reporting and Compliance and Other Matters Material to the Basis Financial Statements

Internal Control Over Basic Financial Reporting

2023-001 - Inadequate Segregation of Accounting Functions

Criteria - Adequate internal controls include proper segregation of duties among the accounting functions within the accounting system.

Condition - The Office did not have adequate segregation of accounting functions within the accounting system.

Cause - The condition resulted because of the small number of employees in the accounting department.

Effect - The lack of segregation of duties relating to the accounting function could result in misappropriation of assets, and the financial statements being materially misstated, and/or unreliable for management's use.

Section II - Internal Control Over Basic Financial Reporting and Compliance and Other Matters Material to the Basis Financial Statements (Continued)

Internal Control Over Basic Financial Reporting (Continued)

2023-001 - Inadequate Segregation of Accounting Functions (Continued)

Context - Systematic.

Recommendation - The Office should consider segregating duties among the accounting functions within the accounting system.

Views of responsible officials of the auditee when there is a disagreement with the finding, to the extent practical - None.

2023-002 - Inadequate Controls Over Financial Statement Preparation

Criteria - Adequate internal controls in relation to financial reporting require the Office to have the ability to prepare its own financial statements in accordance with generally accepted accounting principles (GAAP), including all required footnote disclosures, or detect misstatements or errors in statements prepared by others.

Condition - The Office did not have a staff person who has the qualifications and training to apply generally accepted accounting principles (GAAP) in recording the entity's financial transactions or preparing its financial statements.

Cause - The Office personnel do not have qualifications and training to apply GAAP in recording the entity's financial transactions or preparing the financial statements. The financial statements and required disclosures were prepared by the auditors.

Effect - The independent auditors cannot be part of the Office's internal control over financial reporting.

Context - Systematic.

Recommendation - The Office should consider outsourcing this task to its independent CPA and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their content and presentation.

Views of responsible officials of the auditee when there is a disagreement with the finding, to the extent practical - None.

Section II - Internal Control Over Basic Financial Reporting and Compliance and Other Matters Material to the Basis Financial Statements (Continued)

Compliance and Other Matters

2023-003 - Documentation

Criteria - Adequate internal controls relating to documentation require that specific procedures be in place to ensure that the Office maintains proper support for expenses incurred.

Condition - Internal controls related to the maintenance of documentation for expenses incurred are ineffective. Management was unable to provide documentation related to certain expenses.

Cause - The Office did not maintain supporting documentation for expenses selected for tests related to the required agreed-upon procedures.

Effect - The lack of adequate internal controls relating to maintaining supporting documentation increases the risks that material errors and irregularities could exist and not be deferred by management and those charged with governance.

Context - Systematic.

Recommendation - The Office should implement adequate internal controls relating to maintaining adequate supporting documentation of expenses. This documentation should include invoices, and any support deemed necessary to document the expense.

Views of responsible officials of the auditee when there is a disagreement with the finding, to the extent practical - None.

2023-004 - Late Filing of Review Report with the Louisiana Legislative auditor within Six Months of the Fiscal Year End (R.S. 24:513 and 24:514)

Criteria - Louisiana Revised Statutes 24:513 and 24:514 required the filing of the Office's annual reviewed financial statements with the Louisiana Legislative Auditor's office within six months after the fiscal year end.

Condition - The Office was unable to file its annual reviewed financial statement with the Louisiana Legislative Auditor within six months after fiscal year end.

Section II - Internal Control Over Basic Financial Reporting and Compliance and Other Matters Material to the Basis Financial Statements (Continued)

Compliance and Other Matters (Continued)

2023-004 - Late Filing of Review Report with the Louisiana Legislative auditor within Six Months of the Fiscal Year End (R.S. 24:513 and 24:514) (Continued)

Cause - Significant staffing changes immediately following the end of the fiscal year resulted in additional time needed by management and the accountant to reconcile the general ledger and provide the documentations required for the financial statement review.

Effect - The review of the Office's financial statements could not be completed until after December 31, 2023. As a result, the reviewed financial statements could not be filed with the Louisiana Legislative Auditor's office within the six months required by Louisiana Revised Statutes 24:513 and 24:514.

Context - This was limited to the current fiscal year.

Recommendation - It is recommended that the year-end close and annual reconciliations be prepared timely by management and the accountant to ensure that information requested by the CPA performing the review is available on a timely basis and to ensure adequate time is available to complete the review and have the reviewed financial statements filed with the Louisiana Legislative Auditor within six months of fiscal year end.

Views of responsible officials of the auditee when there is a disagreement with the finding, to the extent practical - None.

2023-005 - Unauthorized Student Loan Assistance Payments

Criteria - The former District Defender entered into several contracts for Public Defender Services with the Louisiana Public Defender Board ("Board") to serve as the District Defender for the District. Each of the contracts that we reviewed sets the former District Defender's compensation and provides that the Board, "... has the sole authority, but not obligation, to increase the salary and/or other compensation payable to the District Defender.... The District Defender shall not use funds from any source to supplement his or her Board-approved salary". The contracts also authorized the former District Defender to use District funds to provide two benefits to District personnel: the payment of the employer's portion of public retirement and health insurance premiums. The contracts further stated that the "District Defender is not and will not be entitled to any of the benefits which the Board makes or may make available to its employees...".

Section II - Internal Control Over Basic Financial Reporting and Compliance and Other Matters Material to the Basis Financial Statements (Continued)

Compliance and Other Matters (Continued)

2023-005 - Unauthorized Student Loan Assistance Payments (Continued)

Condition - The former District Defender authorized student loan assistance payments totaling \$15,620 in 2022 and \$435 in 2023 to herself and three Office employees.

Cause - The former District Defender implemented a student loan assistance policy without prior authorization or approval of the Board.

Effect - The Office incurred expenditures and may be in violation of the contract with the Board and Louisiana Revised Statutes 42:1461 and 42:1111.

Context - Systematic.

Recommendation – It is recommended that the Office only pay employees for services provided and benefits allowed under the contract with the Board and Louisiana Revised Statutes 42:1461 and 42:1111.

Views of responsible officials of the auditee when there is a disagreement with the finding, to the extent practical - None.

Section III - Federal Award Findings and Questioned Cost

The Twenty-Fifth Judicial District Office of the Public Defenders did not expend more than \$750,000 in Federal awards during the year ended June 30, 2023.

REPORTS BY MANAGEMENT

SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES

Twenty-Fifth Judicial District Office of the Public Defenders Belle Chasse, Louisiana

For the year ended June 30, 2023

Section I - Internal Control Over Basic Financial Reporting and Compliance and Other Matters Material to the Basis Financial Statements

Internal Control Over Basic Financial Reporting

2022-001 - Inadequate Segregation of Accounting Functions

Finding: Due to the small number of employees, the Office did not have adequate segregation of function within the accounting system. **Unresolved. See 2023-001.**

2022-002 - Inadequate Controls Over Financial Statement Preparation

Finding: The Office does not have a staff person who has the qualification and training to apply generally accepted accounting principles (GAAP) in recording the entity's financial transactions or preparing its financial statements. **Unresolved. See 2023-002.**

Compliance and Other Matters

No findings were reported during the review of the basic financial statements for the year ended June 30, 2022.

Section II - Federal Award Findings and Questioned Cost

The Twenty-Fifth Judicial District Office of the Public Defenders did not expend more than \$750,000 in Federal awards during the year ended June 30, 2022.

Section III - Management Letter

A management letter was not issued in connection with the review of the financial statements for the year ended June 30, 2022.

MANAGEMENT'S CORRECTIVE ACTION PLAN
ON CURRENT YEAR FINDINGS

Twenty-Fifth Judicial District Office of the Public Defenders
Belle Chasse, Louisiana

For the year ended June 30, 2023

**Section I - Internal Control Over Financial Reporting and Compliance and Other Matters
Material to the Basis Financial Statements**

Internal Control Over Financial Reporting

2023-001 - Inadequate Segregation of Accounting Functions

Recommendation - The Office should consider segregating duties among the accounting functions within the accounting system.

Management's Corrective Action - Management has determined that it is not feasible to achieve adequate segregation of functions within the accounting department. The Office has hired a contract CPA to assist with the accounting functions.

2023-002 - Inadequate Controls Over Financial Statement Preparation

Recommendation - The Office should consider outsourcing this task to its independent CPA and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their content and presentation.

Management's Corrective Action - Management has determined that it is in the best interest of the Office to outsource this task to its independent CPA, and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their contents and presentation.

**Section I - Internal Control Over Financial Reporting and Compliance and Other Matters
Material to the Basis Financial Statements (Continued)**

Compliance and Other Matters

2023-003 - Documentation

Recommendation - The Office should implement adequate internal controls relating to maintaining adequate supporting documentation of expenses. This documentation should include invoices, and any support deemed necessary to document the expense.

Management's Corrective Action - Internal controls in this area will be strengthened.

2023-004 - Late Filing of Review Report with the Louisiana Legislative auditor within Six Months of the Fiscal Year End (R.S. 24:513 and 24:514)

Recommendation - It is recommended that the year-end close and annual reconciliations be prepared timely by management and the accountant to ensure that information requested by the CPA performing the review is available on a timely basis and to ensure adequate time is available to complete the review and have the reviewed financial statements filed with the Louisiana Legislative Auditor within six months of fiscal year end.

Management's Corrective Action - The Office will implement procedures to ensure the review is completed timely and the issuance of the reviewed financial statement to the Louisiana Legislative Auditor is performed timely and in compliance with Louisiana Revised Statutes 24:513 and 24:514.

2023-005 - Unauthorized Student Loan Assistance Payments

Recommendation - It is recommended that the Office only pay employees for services provided and benefits allowed under the contract with the Board and Louisiana Revised Statutes 42:1461 and 42:1111.

Management's Corrective Action - The Office will implement procedures to ensure that employees are only paid for services provided and benefits allowed under the contract with the Board and Louisiana Revised Statutes 42:1461 and 42:1111.

Section II - Federal Award Findings and Questioned Cost

The Twenty-Fifth Judicial District Office of the Public Defenders did not expend more than \$750,000 in Federal awards during the year ended June 30, 2023.

Section III - Management Letter

A management letter was not issued in connection with the review of the basis financial statements for the year ended June 30, 2023.

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

9/18/24 (Date Transmitted)

Bourgeois Bennett, CPAs (CPA Firm Name)

P.O. Box 60600 (CPA Firm Address)

New Orleans, LA 70160-0600 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of 6/30/23 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Public Bid Law

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

Yes No N/A

Code of Ethics for Public Officials and Public Employees

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

Yes No N/A

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

Yes No N/A

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes No N/A

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes No N/A

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes No N/A

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes No N/A

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

Yes No N/A

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

Yes No N/A

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

Yes No N/A

Meetings

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

Yes No N/A

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes No N/A

Advances and Bonuses

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

Yes No N/A

Prior-Year Comments

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

Yes No N/A

General

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

Yes No N/A

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

Yes No N/A

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

Yes No N/A

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

Yes No N/A

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

Yes No N/A

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

Yes No N/A

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose

to you any such communication received between the end of the period under examination and the date of your report.

Yes No N/A

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

Yes No N/A

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

Paul C Fleming Jr

Interim District Defender, 9/18/24 Date