

LOUISIANA DISTRICT PUBLIC DEFENDERS

ADVISORY SERVICES

**Compliance with Reporting Requirements
for the Fiscal Year Ended June 30, 2023
Issued March 5, 2025**

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March 5, 2025

**THE HONORABLE J. CAMERON HENRY, JR.,
PRESIDENT OF THE SENATE
THE HONORABLE PHILLIP R. DEVILLIER,
SPEAKER OF THE HOUSE OF REPRESENTATIVES**

Dear Senator Henry and Representative DeVillier:

Attached is my annual report to the legislature on the Louisiana District Public Defenders (public defenders). This report addresses the public defenders' statutory compliance with using the standardized reporting format for presenting their revenues and expenditures and presents related findings and recommendations. We have also included the revenue and expenditure data for the public defenders (with related findings and recommendations) as presented in their 2023 financial reports.

I hope this report will benefit you in your legislative decision-making process.

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor

MJW/ch

PDD2023



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BACKGROUND INFORMATION

Basis for Reporting

Louisiana Revised Statute (R.S.) 24:515.1.A states, "The legislature hereby recognizes that the reporting, accounting, and audit system of the district public defenders is fragmented and does not provide a comprehensive picture of certain judicial finances and the costs of operating the indigent defender system."

R.S. 24:515.1.C requires the Legislative Auditor to "develop, supervise, and require the use of uniform, standardized, and consistent terminology for use in reporting on each source of revenue and each category of expenditure in order to provide for clarity." To comply with that directive, the Legislative Auditor's staff developed a standardized reporting format (see *Detailed Financial Data* beginning on page 9) for major revenues and expenditures of public defenders. Input was received from the staff of the Office of the State Public Defender (formerly Louisiana Public Defender Board) and Louisiana Supreme Court Office of the Judicial Administrator when developing this format.

R.S. 24:515.1.F requires the Legislative Auditor to annually submit to the legislature a report detailing compliance with the requirements, a report outlining the information contained in the uniform audit reports, and any findings and recommendations resulting from an analysis of the information submitted by public defenders.

The procedures we performed for this report did not constitute an examination or review in accordance with generally accepted governmental auditing or attestation standards. Consequently, we provide no opinion, attestation, or other form of assurance with respect to the information upon which our work was based. This report is a public document, and it has been distributed to appropriate public officials.

Other Important Considerations

While Louisiana has 42 judicial districts, the Legislative Auditor's office will receive 41 financial reports, as the operations of the 11th and 42nd districts are reported annually in a single financial report. The reason for this combined report was provided in the districts' 2023 financial report as follows:

Pursuant to Act No. 416 of the 2007 Regular Session of the Louisiana Legislature, the former 11th Judicial District, which was comprised of Sabine and DeSoto Parishes, was split along parish boundaries as of January 1, 2009. Sabine Parish became the "new" Eleventh Judicial District; and DeSoto Parish became the newly created Forty-second Judicial District. Whereas Act No. 416 made provisions for judges, law clerks, court reporters, and the district attorney and assistants, it made no provisions for public defender services of the districts after the split. One Chief Defender operates the two districts under

a cooperative endeavor agreement as one entity. The agreement expires June 30, 2027.

Although the 11th and 42nd districts are reported together in a single financial report, starting with the fiscal year ending 2023, the report presents revenue and expenditure schedules separately for each district. As a result, each district will be shown individually starting with the 2023 year-end report.

List of Agencies Contained in This Report

This report contains information on 42 of the 42 public defenders in Louisiana. Table 1 lists each of the 42 public defenders and the parishes in which they operate.

Judicial District	Parish
1st	Caddo
2nd	Bienville/Claiborne/Jackson
3rd	Lincoln/Union
4th	Morehouse/Ouachita
5th	Franklin/Richland/West Carroll
6th	East Carroll/Madison/Tensas
7th	Catahoula/Concordia
8th	Winn
9th	Rapides
10th	Natchitoches
11th	Sabine
12th	Avoyelles
13th	Evangeline
14th	Calcasieu
15th	Acadia/Lafayette/Vermilion
16th	Iberia/St. Martin/St. Mary
17th	Lafourche
18th	Iberville/Pointe Coupee/West Baton Rouge
19th	East Baton Rouge
20th	East Feliciana/West Feliciana
21st	Livingston/St. Helena/Tangipahoa
22nd	St. Tammany/Washington
23rd	Ascension/Assumption/St. James
24th	Jefferson
25th	Plaquemines
26th	Bossier/Webster
27th	St. Landry
28th	LaSalle
29th	St. Charles
30th	Vernon
31st	Jefferson Davis
32nd	Terrebonne
33rd	Allen
34th	St. Bernard
35th	Grant
36th	Beauregard
37th	Caldwell
38th	Cameron
39th	Red River
40th	St. John the Baptist
Orleans	Orleans
42nd	DeSoto

Source: Information obtained from the Louisiana Supreme Court's website (<http://www.lasc.org>).

FINDINGS AND RECOMMENDATIONS

Compliance with Standardized Reporting Format

We reviewed public defender financial reports for the year ended June 30, 2023, to determine each public defender's compliance with the standardized reporting format as required by R.S. 24:515.1. During our review we noted that all reports included a separate uniform schedule as required by the *Louisiana Governmental Audit Guide*.

Deficit Spending (Excess of Expenditures over Revenues)

Sixteen public defender reports included deficit spending for the year ended June 30, 2023. It should be noted that although 16 public defender reports included deficit spending, all had a positive ending fund balance.

Table 2 presents a listing of all public defender reports that included deficit spending for the year ended June 30, 2023, and their respective ending fund balances.

Table 2 Louisiana District Public Defenders A Summary of Deficit Spending and Ending Fund Balance As Of and For the Fiscal Year Ended June 30, 2023			
Judicial District	Parish	Expenditures over Revenues	Ending Fund Balance
1st	Caddo	(\$16,111)	\$946,411
2nd	Bienville/Claiborne/Jackson	(\$47,319)	\$349,007
3rd	Lincoln/Union	(\$133,245)	\$386,592
4th	Morehouse/Ouachita	(\$55,980)	\$1,128,803
8th	Winn	(\$39,648)	\$22,576
9th	Rapides	(\$64,329)	\$327,038
10th	Natchitoches	(\$78,485)	\$73,163
12th	Avoyelles	(\$56,219)	\$300,656
14th	Calcasieu	(\$164,933)	\$2,310,505
20th	East Feliciana/West Feliciana	(\$17,250)	\$149,060
26th	Bossier/Webster	(\$95,232)	\$474,062
29th	St. Charles	(\$47,099)	\$524,883
30th	Vernon	(\$87,298)	\$56,437
38th	Cameron	(\$69,944)	\$252,346
40th	St. John the Baptist	(\$35,281)	\$181,673
42nd	DeSoto	(\$84,042)	\$134,708
Source: Information obtained from public defender financial reports.			

Legislative Auditor's Recommendation

The Office should continue to monitor the fiscal operations and financial position of all public defenders. This monitoring should include ensuring that expenditures do not exceed the total of funds available, including fund balance, and developing a written corrective action plan should fund balance decrease below 15% of total annual expenditures. The Office should monitor these plans closely and provide guidance to public defenders.

ANNUAL FINANCIAL INFORMATION

The revenue and expenditure data provided in this section was presented for the fiscal year ended June 30, 2023. We did not perform an audit, and we are not offering an opinion on the financial statements of the public defenders.

The following information was obtained from the financial reports received by the Legislative Auditor's office. These annual financial reports can be found at <https://www.la.gov/reports/audit-reports>. The type of report received for each public defender (compilation, review, or audit) is identified in Table 4.

Summarized Financial Data

Revenue Data

- For the fiscal year ending June 30, 2023, the revenues of the public defenders ranged from a high of \$12.7 million to a low of \$90,234.
- Combined revenues of the public defenders totaled \$71 million. Of the total revenues, \$36.8 million came from state funding distributed by the Office of the State Public Defender (formerly Louisiana Public Defender Board).

Expenditure Data

- For the fiscal year ending June 30, 2023, the expenditures of the public defenders ranged from a high of \$11.3 million to a low of \$160,178.
- Combined expenditures of the public defenders totaled \$67.7 million.

Table 3 presents summarized financial data for all 42 district offices as reported in the 41 financial reports received by the Legislative Auditor's office for the fiscal year ended June 30, 2023.

Table 3				
Louisiana District Public Defenders –				
Summarized Financial Data for the Fiscal Year Ended June 30, 2023				
Judicial District	Parish	Total Revenue	Total Expenditures	(Deficit) or Surplus
1st	Caddo	\$3,236,846	\$3,252,957	(\$16,111)
2nd	Bienville/Claiborne/Jackson	525,813	573,132	(47,319)
3rd	Lincoln/Union	507,450	640,695	(133,245)
4th	Morehouse/Ouachita	2,470,740	2,526,720	(55,980)
5th	Franklin/Richland/West Carroll	589,351	571,279	18,072
6th	East Carroll/Madison/Tensas	639,609	589,991	49,618
7th	Catahoula/Concordia	404,055	374,775	29,280
8th	Winn	330,049	369,697	(39,648)
9th	Rapides	1,329,759	1,394,088	(64,329)
10th	Natchitoches	487,670	566,155	(78,485)
11th	Sabine	417,401	367,862	49,539
12th	Avoyelles	475,002	531,221	(56,219)
13th	Evangeline	835,360	712,002	123,358
14th	Calcasieu	6,330,504	6,495,437	(164,933)
15th	Acadia/Lafayette/Vermilion	4,848,887	4,595,426	253,461
16th	Iberia/St. Martin/St. Mary	2,335,052	2,255,520	79,532
17th	Lafourche	1,107,082	940,545	166,537
18th	Iberville/Pointe Coupee/ West Baton Rouge	1,050,464	858,316	192,148
19th	East Baton Rouge	5,422,863	4,645,123	777,740
20th	East Feliciana/West Feliciana	499,053	516,303	(17,250)
21st	Livingston/St. Helena/ Tangipahoa	3,891,143	3,639,046	252,097
22nd	St. Tammany/Washington	3,447,749	3,340,243	107,506
23rd	Ascension/Assumption/ St. James	1,450,225	1,185,842	264,383
24th	Jefferson	3,906,498	3,794,830	111,668
25th	Plaquemines	476,132	374,900	101,232
26th	Bossier/Webster	2,283,062	2,378,294	(95,232)
27th	St. Landry	1,281,903	1,150,265	131,638
28th	LaSalle	262,283	235,914	26,369
29th	St. Charles	1,145,154	1,192,253	(47,099)
30th	Vernon	774,990	862,288	(87,298)
31st	Jefferson Davis	617,946	559,300	58,646
32nd	Terrebonne	1,354,838	1,339,896	14,942
33rd	Allen	287,747	255,520	32,227
34th	St. Bernard	587,746	576,407	11,339
35th	Grant	400,738	339,318	61,420
36th	Beauregard	529,468	494,329	35,139
37th	Caldwell	303,582	270,699	32,883
38th	Cameron	90,234	160,178	(69,944)
39th	Red River	172,225	160,641	11,584
40th	St. John the Baptist	887,182	922,463	(35,281)
Orleans	Orleans	12,663,914	11,295,139	1,368,775
42nd	DeSoto	313,701	397,743	(84,042)
Total		\$70,971,470	\$67,702,752	\$3,268,718
Maximum		\$12,663,914	\$11,295,139	\$1,368,775
Average		\$1,689,797	\$1,611,970	\$77,827
Minimum		\$90,234	\$160,178	(\$164,933)

Table 4

Report Type Judicial Districts	Audit 1st Caddo	Audit 2nd Bienville/ Claiborne/ Jackson	Audit 3rd Lincoln/ Union
Revenues:			
State Government			
Appropriations/Grants	\$2,242,768	\$293,444	\$20,000
Local Government			
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	829,210	230,994	463,622
Other Grants and Contributions	5,656		
Charges for Services	62,905		18,113
Investment Earnings & Other	96,307	1,375	5,715
Total Revenues	\$3,236,846	\$525,813	\$507,450
Expenditures:			
Personnel Services and Benefits	1,804,972		35,021
Professional Development	16,285		823
Operating Costs	1,431,700	568,157	604,851
Debt Service			
Capital outlay		4,975	
Total Expenditures	\$3,252,957	\$573,132	\$640,695
Excess (Deficit) of Revenues over Expenditures	(\$16,111)	(\$47,319)	(\$133,245)
Beginning Fund Balance	\$962,522	\$396,326	\$519,837
Ending Fund Balance	\$946,411	\$349,007	\$386,592

Table 4

Report Type Judicial Districts	Audit 4th Morehouse/ Ouachita	Audit 5th Franklin/ Richland/ West Carroll	Audit 6th East Carroll/ Madison/ Tensas
Revenues:			
State Government			
Appropriations/Grants	\$1,437,204	\$325,989	\$206,320
Local Government			
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	947,437	263,348	406,854
Other Grants and Contributions			19,020
Charges for Services	86,099		7,212
Investment Earnings & Other		14	203
Total Revenues	\$2,470,740	\$589,351	\$639,609
Expenditures:			
Personnel Services and Benefits	717,384	151,046	250,540
Professional Development	16,578		2,573
Operating Costs	1,778,593	420,233	317,858
Debt Service			
Capital outlay	14,165		19,020
Total Expenditures	\$2,526,720	\$571,279	\$589,991
Excess (Deficit) of Revenues over Expenditures	(\$55,980)	\$18,072	\$49,618
Beginning Fund Balance	\$1,184,783	\$49,402	\$213,545
Ending Fund Balance	\$1,128,803	\$67,474	\$263,163

Table 4

Report Type Judicial Districts	Review 7th Catahoula/ Concordia	Review 8th Winn	Audit 9th Rapides
Revenues:			
State Government			
Appropriations/Grants	\$305,211	\$252,546	\$904,463
Local Government			
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	97,530	77,503	385,676
Other Grants and Contributions			39,620
Charges for Services			
Investment Earnings & Other	1,314		
Total Revenues	\$404,055	\$330,049	\$1,329,759
Expenditures:			
Personnel Services and Benefits	149,077		354,946
Professional Development			19,852
Operating Costs	225,698	367,618	1,019,290
Debt Service			
Capital outlay		2,079	
Total Expenditures	\$374,775	\$369,697	\$1,394,088
Excess (Deficit) of Revenues over Expenditures	\$29,280	(\$39,648)	(\$64,329)
Beginning Fund Balance	\$397,765	\$62,224	\$391,367
Ending Fund Balance	\$427,045	\$22,576	\$327,038

Table 4

Report Type Judicial Districts	Review 10th Natchitoches	Audit 11th Sabine	Review 12th Avoyelles
Revenues:			
State Government			
Appropriations/Grants	\$237,038	\$339,847	\$261,378
Local Government			
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	250,394	77,343	212,157
Other Grants and Contributions			
Charges for Services			
Investment Earnings & Other	238	211	1,467
Total Revenues	\$487,670	\$417,401	\$475,002
Expenditures:			
Personnel Services and Benefits			
Professional Development	158,088	37,603	167,478
Operating Costs	1,005		
Debt Service	407,062	330,259	331,950
Capital outlay			31,793
Total Expenditures	\$566,155	\$367,862	\$531,221
Excess (Deficit) of Revenues over Expenditures	(\$78,485)	\$49,539	(\$56,219)
Beginning Fund Balance	\$151,648	(\$1,214)	\$356,875
Ending Fund Balance	\$73,163	\$48,325	\$300,656

Table 4

Report Type Judicial Districts	Audit 13th Evangeline	Audit 14th Calcasieu	Audit 15th Acadia/ Lafayette/ Vermilion
Revenues:			
State Government			
Appropriations/Grants	\$327,583	\$5,231,225	\$2,881,085
Local Government			
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	507,777	837,756	1,811,330
Other Grants and Contributions		257,707	107,514
Charges for Services		3,816	48,958
Investment Earnings & Other			
Total Revenues	\$835,360	\$6,330,504	\$4,848,887
Expenditures:			
Personnel Services and Benefits	219,354	1,617,839	2,067,258
Professional Development	15,653	11,557	4,949
Operating Costs	475,584	926,907	2,391,104
Debt Service			132,115
Capital outlay	1,411	3,939,134	
Total Expenditures	\$712,002	\$6,495,437	\$4,595,426
Excess (Deficit) of Revenues over Expenditures	\$123,358	(\$164,933)	\$253,461
Beginning Fund Balance	\$54,280	\$2,475,438	\$503,269
Ending Fund Balance	\$177,638	\$2,310,505	\$756,730

Table 4			
Report Type Judicial Districts	Audit 16th Iberia/ St. Martin/ St. Mary	Audit 17th Lafourche	Audit 18th Iberville/ Pointe Coupee/ West Baton Rouge
Revenues:			
State Government			
Appropriations/Grants	\$1,393,283	\$720,996	\$333,940
Local Government			
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	844,184	378,912	669,808
Other Grants and Contributions			
Charges for Services	59,008		
Investment Earnings & Other	38,577	7,174	46,716
Total Revenues	\$2,335,052	\$1,107,082	\$1,050,464
Expenditures:			
Personnel Services and Benefits			
Personnel Services and Benefits	1,231,941	603,446	285,078
Professional Development			
Professional Development	2,310	8,676	
Operating Costs			
Operating Costs	972,134	319,714	571,885
Debt Service			
Debt Service	8,420		
Capital outlay			
Capital outlay	40,715	8,709	1,353
Total Expenditures	\$2,255,520	\$940,545	\$858,316
Excess (Deficit) of Revenues over Expenditures	\$79,532	\$166,537	\$192,148
Beginning Fund Balance	\$712,683	\$228,760	\$1,127,731
Ending Fund Balance	\$792,215	\$395,297	\$1,319,879

Table 4

Report Type Judicial Districts	Audit 19th East Baton Rouge	Review 20th East Feliciana/ West Feliciana	Audit 21st Livingston/ St. Helena/ Tangipahoa
Revenues:			
State Government			
Appropriations/Grants	\$2,973,318		\$2,160,613
Local Government			
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	2,372,078	\$498,966	1,667,226
Other Grants and Contributions			
Charges for Services	60,729		
Investment Earnings & Other	16,738	87	63,304
Total Revenues	\$5,422,863	\$499,053	\$3,891,143
Expenditures:			
Personnel Services and Benefits			
Personnel Services and Benefits	3,639,002	232,392	2,928,675
Professional Development			
Professional Development	15,155	4,118	6,250
Operating Costs			
Operating Costs	990,966	249,744	681,972
Debt Service			
Debt Service			
Capital outlay			
Capital outlay		30,049	22,149
Total Expenditures	\$4,645,123	\$516,303	\$3,639,046
Excess (Deficit) of Revenues over Expenditures	\$777,740	(\$17,250)	\$252,097
Beginning Fund Balance	\$633,546	\$166,310	\$1,153,851
Ending Fund Balance	\$1,411,286	\$149,060	\$1,405,948

Table 4

Report Type Judicial Districts	Audit 22nd St. Tammany/ Washington	Audit 23rd Ascension/ Assumption/ St. James	Audit 24th Jefferson
Revenues:			
State Government			
Appropriations/Grants	\$2,072,662	\$773,029	\$1,844,262
Local Government			
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	1,274,602	653,862	1,961,550
Other Grants and Contributions			
Charges for Services	65,190	21,279	
Investment Earnings & Other	35,295	2,055	100,686
Total Revenues	\$3,447,749	\$1,450,225	\$3,906,498
Expenditures:			
Personnel Services and Benefits			
Professional Development	2,728,083	1,065,938	189,514
Operating Costs	6,915	6,301	1,737
Debt Service	561,200	113,603	3,603,579
Capital outlay	44,045		
Total Expenditures	\$3,340,243	\$1,185,842	\$3,794,830
Excess (Deficit) of Revenues over Expenditures	\$107,506	\$264,383	\$111,668
Beginning Fund Balance	\$951,492	\$776,404	\$1,671,771
Ending Fund Balance	\$1,058,998	\$1,040,787	\$1,783,439

Table 4

Report Type Judicial Districts	Review 25th Plaquemines	Audit 26th Bossier/ Webster	Audit 27th St. Landry
Revenues:			
State Government			
Appropriations/Grants	\$267,546	\$1,489,567	\$650,376
Local Government			
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	207,796	668,612	606,789
Other Grants and Contributions		100,810	
Charges for Services		24,073	
Investment Earnings & Other	790		24,738
Total Revenues	\$476,132	\$2,283,062	\$1,281,903
Expenditures:			
Personnel Services and Benefits	260,664	920,384	143,043
Professional Development		36,162	
Operating Costs	114,236	1,421,748	1,007,222
Debt Service			
Capital outlay			
Total Expenditures	\$374,900	\$2,378,294	\$1,150,265
Excess (Deficit) of Revenues over Expenditures	\$101,232	(\$95,232)	\$131,638
Beginning Fund Balance	\$122,972	\$569,294	\$400,634
Ending Fund Balance	\$224,204	\$474,062	\$532,272

Table 4

Report Type Judicial Districts	Review 28th LaSalle	Audit 29th St. Charles	Audit 30th Vernon
Revenues:			
State Government			
Appropriations/Grants	\$223,744	\$386,136	\$482,973
Local Government			
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	38,539	738,452	273,912
Other Grants and Contributions			14,869
Charges for Services			3,236
Investment Earnings & Other		20,566	
Total Revenues	\$262,283	\$1,145,154	\$774,990
Expenditures:			
Personnel Services and Benefits	81,394	214,029	305,464
Professional Development		4,754	1,335
Operating Costs	154,520	973,470	555,489
Debt Service			
Capital outlay			
Total Expenditures	\$235,914	\$1,192,253	\$862,288
Excess (Deficit) of Revenues over Expenditures	\$26,369	(\$47,099)	(\$87,298)
Beginning Fund Balance	\$169,560	\$571,982	\$143,735
Ending Fund Balance	\$195,929	\$524,883	\$56,437

Table 4

Report Type Judicial Districts	Audit 31st Jefferson Davis	Audit 32nd Terrebonne	Review 33rd Allen
Revenues:			
State Government			
Appropriations/Grants	\$256,806	\$769,342	\$66,273
Local Government			
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	317,848	582,203	215,241
Other Grants and Contributions			
Charges for Services	42,401	2,267	5,965
Investment Earnings & Other	891	1,026	268
Total Revenues	\$617,946	\$1,354,838	\$287,747
Expenditures:			
Personnel Services and Benefits			
Professional Development	104,750	973,196	173,657
Operating Costs			
Debt Service	4,480	5,987	
Capital outlay	450,070	355,139	81,863
		5,574	
Total Expenditures	\$559,300	\$1,339,896	\$255,520
Excess (Deficit) of Revenues over Expenditures	\$58,646	\$14,942	\$32,227
Beginning Fund Balance	\$175,309	\$314,569	\$79,184
Ending Fund Balance	\$233,955	\$329,511	\$111,411

Table 4

Report Type Judicial Districts	Audit 34th St. Bernard	Review 35th Grant	Audit 36th Beauregard	Review 37th Caldwell
Revenues:				
State Government				
Appropriations/Grants	\$448,509	\$275,614	\$258,588	\$261,608
Local Government				
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	127,712	97,376	212,168	34,989
Other Grants and Contributions		27,295	51,501	6,985
Charges for Services				
Investment Earnings & Other	11,525	453	7,211	
Total Revenues	\$587,746	\$400,738	\$529,468	\$303,582
Expenditures:				
Personnel Services and Benefits				
Professional Development		156,695	149,572	41,975
Operating Costs	576,407	182,623	344,757	228,724
Debt Service				
Capital outlay				
Total Expenditures	\$576,407	\$339,318	\$494,329	\$270,699
Excess (Deficit) of Revenues over Expenditures	\$11,339	\$61,420	\$35,139	\$32,883
Beginning Fund Balance	\$73,372	\$173,455	\$64,580	\$70,779
Ending Fund Balance	\$84,711	\$234,875	\$99,719	\$103,662

Table 4			
Report Type	Compilation	Compilation	Audit
Judicial Districts	38th Cameron	39th Red River	40th St. John the Baptist
Revenues:			
State Government			
Appropriations/Grants		\$142,770	\$357,777
Local Government			
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	\$86,275	28,636	357,735
Other Grants and Contributions			40,335
Charges for Services	2,420	560	9,238
Investment Earnings & Other	1,539	259	122,097
Total Revenues	\$90,234	\$172,225	\$887,182
Expenditures:			
Personnel Services and Benefits	77,436	31,434	354,755
Professional Development			4,487
Operating Costs	82,742	129,207	432,297
Debt Service			5,400
Capital outlay			125,524
Total Expenditures	\$160,178	\$160,641	\$922,463
Excess (Deficit) of Revenues over Expenditures	(\$69,944)	\$11,584	(\$35,281)
Beginning Fund Balance	\$322,290	\$10,395	\$216,954
Ending Fund Balance	\$252,346	\$21,979	\$181,673

Table 4

Report Type Judicial Districts	Audit Orleans	Audit 42nd DeSoto	Totals
Revenues:			
State Government			
Appropriations/Grants	\$2,898,729	\$61,967	\$36,836,529
Local Government			
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	9,212,170	251,497	31,778,069
Other Grants and Contributions	550,319		615,330
Charges for Services	2,696		1,052,383
Investment Earnings & Other		237	689,159
Total Revenues	\$12,663,914	\$313,701	\$70,971,470
Expenditures:			
Personnel Services and Benefits	8,818,609	37,604	33,479,336
Professional Development	53,336		251,278
Operating Costs	2,345,591	360,139	29,457,905
Debt Service			145,935
Capital outlay	77,603		4,368,298
Total Expenditures	\$11,295,139	\$397,743	\$67,702,752
Excess (Deficit) of Revenues over Expenditures	\$1,368,775	(\$84,042)	\$3,268,718
Beginning Fund Balance	\$2,783,290	\$218,750	\$21,621,719
Ending Fund Balance	\$4,152,065	\$134,708	\$24,890,437

APPENDIX A: MANAGEMENT'S RESPONSE

OFFICE OF THE STATE PUBLIC DEFENDER



Jeff Landry
Governor

Rémy Voisin Starns
State Public Defender

February 11, 2025

Via email and US Mail

Honorable Michael J. Waguespack
Louisiana Legislative Auditor
1600 N. Third Street
Baton Rouge, LA 70804

RE: Response of the State Public Defender to the LLA 2024 Louisiana District Public Defender's Report

Dear Sheriff Waguespack:

Thank you for your 2024 Louisiana District Public Defender's Report. I am particularly pleased with the recent updates and further explanation that you provided in your report.

As we have discussed, the LLA usage of the term “deficit spending” is misunderstood in the Louisiana public defender system, and with proper context, is not a cause for alarm. Each of the 42 District Public Defender Offices estimates its revenues and expenditures for the upcoming fiscal year based on historical spending and collections. Due to significant data collection since 2007, our public defenders have a good idea of the amount of money they need to operate their district offices with the money they will have.

As you know, the public defenders do not receive a certain amount of funding at the beginning of the fiscal year, instead, and unique among agencies in Louisiana, the public defender system is funded by three distinct funding sources. Primarily are the Conviction and User Fees (“CUFs”) which are a group of eight statutes that provide some funding for public defenders in Louisiana. These fees are imposed by courts, collected by sheriffs, and remitted to the local district defender offices. Although the public defender system’s primary funding source, they only account for 33% of the system expenditures. None of these fees ever come to the state office. In a few parishes, most prominently East Baton Rouge and Orleans, local governments supplement their local district defender offices. None of this money ever comes to the state office. The rest of the funding, over one-half of all expenditures, is the state supplement allocated by the legislature to the state office every year. By statute, the state office must distribute at least 75% of this money to the district offices. Over 90% of this money is distributed within the first month of the fiscal year with the rest held in reserve to be distributed to the district offices throughout the year to stave off any potential insolvencies.

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Waguespack, Hon. Michael J.

February 11, 2025

Presently, the state office has \$2,181,995.24 in reserve that will be distributed to the district defender offices before the end of FY25. As a result, despite some districts “deficit spending,” all are well on track to be solvent through the rest of the fiscal year ending on June 30, 2025. Going forward into FY26, the system needs a new primary funding source to ensure future solvencies because CUFs are inherently unreliable, unpredictable, and unsustainable.

Sincerely,



Rémy Voisin Starns
State Public Defender

RVS/ag