

**TENTH JUDICIAL DISTRICT  
PUBLIC DEFENDER FUND  
NATCHITOCHEs, LOUISIANA  
FINANCIAL REPORT  
JUNE 30, 2021**

Tenth Judicial District Public Defender  
Financial Report  
June 30, 2021

TABLE OF CONTENTS

	<u>Page</u>
Required Supplementary Information	
Management's Discussion and Analysis	1-3
Independent Auditor's Report	4-6
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	9
Statement of Activities	10
Fund Financial Statements	
Balance Sheet-Governmental Fund	12
Statement of Revenues, Expenditures, and Changes in Fund Balance-Governmental Fund	13
Notes to Financial Statements	15-20
Other Required Supplementary Information	
Budgetary Comparison Schedule-General Fund	22
Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer	23
Justice System Funding Schedule – Receiving Entity	24
Other Reports/Schedules	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	26-27
Schedule of Audit Findings	28-29

# TENTH JUDICIAL DISTRICT PUBLIC DEFENDER FUND

**P. O. Box 604  
Natchitoches, LA 71458-0604**

## MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the Tenth Judicial District Public Defender Fund's (hereafter referred to as the Public Defender Fund) annual financial report presents an overview and analysis of the Public Defender Fund's financial activities for the year ended June 30, 2021. The intent of the MD&A is to look at the Public Defender Fund's financial performance as a whole. It should, therefore be read in conjunction with this report. Certain comparative information is presented to provide an overview of the Public Defender Fund's operations.

### Financial Highlights

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the Public Defender Fund as a whole and presents a longer-term view of the Public Defender Fund's finances. These statements tell how these services were financed in the short-term as well as what remains for future spending.

#### Government-Wide Financial Statements

- The Statement of Net Position presents all of the Public Defender Fund's assets and liabilities, with the difference between the two reported as "net position". Over time, increases or decreases in the Public Defender Fund's net position may serve as a useful indicator of whether the financial position of the Public Defender Fund is improving or deteriorating.
- The Statement of Activities presents information showing how the Public Defender Fund's net position changed during the current year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Therefore, some revenues and some expenses that are reported in this statement will not result in cash flows until future years.

#### Fund Financial Statements

The services provided by the Public Defender Fund are financed through a governmental fund. 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. The Public Defender Fund uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Public Defender Fund conducts its day-to-day operations through a governmental fund, the General Fund. These statements provide a short-term view of the Public Defender Fund's finances and assists in determining whether there will be adequate financial resources available to meet the current needs of the Public Defender Fund.

A summary of the basic government-wide financial statements is as follows:

Summary of Statement of Net Position

	<u>2021</u>	<u>2020</u>
ASSETS:		
Assets	\$ <u>258,514</u>	\$ <u>251,996</u>
LIABILITIES:		
Payroll Liabilities	\$ 4,255	\$ 4,239
Accounts Payable	<u>6,018</u>	<u>2,834</u>
Total Liabilities	\$ <u>10,273</u>	\$ <u>7,073</u>
NET POSITION:		
Unrestricted	\$ <u>248,241</u>	\$ <u>244,923</u>

Summary of Statement of Activities

	<u>2021</u>	<u>2020</u>
REVENUES:		
Intergovernmental-		
State of LA-		
Appropriation - General	\$272,876	\$117,820
Local-		
Statutory Fines, Forfeitures, Fees, Court Costs & Other	280,603	306,442
Miscellaneous - Interest	<u>327</u>	<u>326</u>
Total Revenues	\$553,806	\$424,588
EXPENSES:		
Judicial	\$ <u>550,488</u>	\$ <u>503,611</u>
Change in Net Position	\$ <u>3,318</u>	\$ <u>(79,023)</u>

- The Tenth Judicial District Public Defender Fund's assets exceeded its liabilities by \$248,241 (net position) for the year ended June 30, 2021. For the prior year, this amount was \$244,923.
- Unrestricted net position of \$248,241 represents the portion available to maintain the Tenth Judicial District Public Defender Fund's obligation to both citizens and creditors.

General Fund Budgetary Highlights

Actual revenues were \$239,395 more than budgeted revenues and actual expenditures were more than the budgeted expenditures by \$58,975.

Economic Factors and Next Year's Budget

After considering many different areas, it was decided that the budget for FY 2022 should not change significantly from FY 2021 budget.

Contacting the Tenth Judicial District Public Defender Fund

This financial report is designed to provide our citizens and creditors with a general overview of the Tenth Judicial District Public Defender Fund's finances and to show the Tenth Judicial District Public Defender Fund's accountability for the money it receives. Any questions about this report or requests for additional information may be directed to the Tenth Judicial District Public Defender at P. O. Box 604, Natchitoches, LA 71458-0604.

**T | C | B | T**  
**THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER**  
*Certified Public Accountants*

Eddie G. Johnson, CPA – A Professional Corporation (1927-1996)

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**INDEPENDENT AUDITOR’S REPORT**

Tenth Judicial Public Defender  
P.O. Box 604  
Natchitoches, Louisiana 71458-0604

We have audited the accompanying financial statements of the governmental activities and major fund of the Tenth Public Defender as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Public Defender’s basic financial statements as listed in the Table of Contents.

**Management’s Responsibility for the Financial Statements**

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

**Auditor’s Responsibility**

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

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

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

## **Opinions**

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

## **Other Matters**

### *Required Supplementary Information*

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

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Public Defender's basic financial statements. The budgetary comparison schedule and the schedule of compensation, benefits and other payments to agency head or chief executive officer, and justice system funding schedule receiving entity listed as other required supplementary information in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

*Other Reporting Required by Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 10, 2021, on our consideration of the Public Defender's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Public Defender's internal control over financial reporting and compliance.

*Thomas, Cunningham, Broadway & Todtenbier, CPA's*

Thomas, Cunningham, Broadway & Todtenbier, CPA's  
Natchitoches, Louisiana

September 10, 2021



## BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE  
FINANCIAL STATEMENTS

Tenth Judicial District Public Defender Fund  
Statement of Net Position  
June 30, 2021

	<u>Governmental</u> <u>Activities</u>
ASSETS:	
Cash & Cash Equivalents	\$ 238,244
Revenue Receivable	<u>20,270</u>
Total Assets	<u>\$ 258,514</u>
LIABILITIES:	
Accounts Payable	\$ 6,018
Payroll Tax Payable	<u>4,255</u>
Total Liabilities	<u>\$ 10,273</u>
NET POSITION:	
Unrestricted	<u>\$ 248,241</u>

Tenth Judicial District Public Defender Fund  
Statement of Activities  
June 30, 2021

<u>Activities</u>	<u>Expenses</u>	<u>Operating Grants and Contributions</u>	<u>Net (Expense) Revenue and Governmental Activities</u>
Governmental Activities:			
General Government	\$ 550,488	\$ 553,479	\$ 2,991
	General Revenues:		
	Interest		327
	Change in Net Position		\$ 3,318
	Net Position, June 30, 2020		244,923
	Net Position, June 30, 2021		\$ 248,241

See accompanying notes and independent accountant's audit report.

## FUND FINANCIAL STATEMENTS

Tenth Judicial District Public Defender Fund  
Balance Sheet - Governmental Fund  
June 30, 2021

	<u>Governmental Activities</u>
<b>ASSETS:</b>	
Cash & Cash Equivalents	\$ 238,244
Revenue Receivable	<u>20,270</u>
Total Assets	<u>\$ 258,514</u>
<b>LIABILITIES:</b>	
Accounts Payable	\$ 6,018
Payroll Tax Payable	<u>4,255</u>
Total Liabilities	<u>\$ 10,273</u>
<b>FUND BALANCE:</b>	
Unassigned	<u>248,241</u>
Total Liabilities and Fund Balance	<u>\$ 258,514</u>

See accompanying notes and independent accountant's audit report.

Tenth Judicial District Public Defender Fund  
Statement of Revenues, Expenditures, and Changes in Fund Balance-  
Governmental Fund  
June 30, 2021

	<u>Governmental Activities</u>
REVENUES:	
Intergovernmental-	
State of LA-	
Appropriations - General	\$ 272,876
Local-	
Statutory Fines, Forfeitures, Fees, Court Cost & Other	280,603
Interest & Miscellaneous	<u>327</u>
 Total Revenues	 <u>\$ 553,806</u>
EXPENDITURES:	
Current-	
Judicial-	
Personnel Services & Benefits-	
Salaries	\$ 138,651
Payroll Taxes	10,607
Professional Development-	
Dues, Licenses, & Registration	2,067
Operating Cost-	
Accounting	7,963
Library & Research	4,338
Contracts Services - Attorney/Legal	314,695
Contract Services - Other	40,689
Lease - Office	12,000
Lease - Other	660
Travel	680
Insurance	10,460
Supplies	3,371
Utilities & Telephone	3,919
Other	<u>388</u>
 Total Expenditures	 <u>\$ 550,488</u>
 Excess (Deficiency) of Revenues over Expenditures	 \$ 3,318
 Fund Balance-Beginning of Year	 <u>244,923</u>
 Fund Balance-End of Year	 <u>\$ 248,241</u>

See accompanying notes and independent accountant's audit report.

## NOTES TO FINANCIAL STATEMENTS



Tenth Judicial District Public Defender Fund  
Notes to Financial Statements  
June 30, 2021

Introduction:

The Tenth Judicial District Public Defender Fund was established August 15, 2007, in compliance with Louisiana Revised Statutes 15:168 to provide and compensate counsel appointed to represent indigents in criminal and quasi-criminal cases on the Tenth Judicial District Public Defender Fund level. The Tenth Judicial District Public Defender Fund is regulated by the Louisiana Public Defender Board established by Louisiana Revised Statute 15:141-184 to provide effective legal representation to criminal defendants who are unable to afford an attorney, consistent with the right to counsel in our criminal courts, mindful of the need for law and order and an appreciation of victim's rights. The Tenth Judicial District Public Defender Fund is administered by the district public defender who is contracted with the Louisiana Public Defender Board to provide for the delivery and management of public defender services within the judicial district. The Tenth Judicial District encompasses the Parish of Natchitoches, Louisiana.

1. Summary of Significant Accounting Policies:

A. Reporting Entity-

For financial reporting purposes, in conformity with the Governmental Accounting Standards Board (GASB) Statement No. 14, the Tenth Judicial District Public Defender Fund is a part of the operations of the Public Defender Fund system. However, the state statutes that created the indigent defender funds also gave the funds control over its operations including the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of monies. The Tenth Judicial District Public Defender Fund is financially independent and operates autonomously from the State of Louisiana and independently from the Public Defender Fund system. Therefore, the Tenth Judicial District Public Defender Fund reports as an independent reporting entity and the financial statements include only the transactions of the Tenth Judicial District Public Defender Fund.

B. Basis of Presentation-

The Tenth Judicial District Public Defender Fund's statements are prepared in accordance with accounting principles generally accepted in the United States of America as applicable to governmental entities. The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations).

Government-Wide Financial Statements (GWFS)

The Statement of Net Position and Statement of Activities report information about the reporting government as a whole. They include all funds of the reporting government. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

The Statement of Net Position presents the governmental type activities on a consolidated basis, and is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations.

Tenth Judicial District Public Defender Fund  
Notes to Financial Statements  
June 30, 2021

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the Tenth Judicial District Public Defender Fund's governmental activities. Direct expenses are those that are specifically associated with a program or function. Program revenues include (a) fees and charges paid by the recipient for goods or services offered by the program, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

C. Fund Accounting-

The accounts of the Tenth Judicial District Public Defender Fund are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds maintained is consistent with legal and managerial requirements.

The Tenth Judicial District Public Defender Fund maintains only one fund. It is categorized as a governmental fund. A fund is considered major if it is the primary operating fund of the entity.

The major fund of the Tenth Judicial District Public Defender Fund is described below:

Governmental Fund-

General Fund

The General Fund is the general operating fund of the Tenth Judicial District Public Defender Fund. It is used to account for all financial resources except those required to be accounted for in another fund.

D. Measurement Focus/Basis of Accounting-

Basis of accounting refers to when revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Accrual Basis - Government-Wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities display information about the Tenth Judicial District Public Defender Fund as a whole. Both of these statements have been prepared using the economic measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Tenth Judicial District Public Defender Fund  
Notes to Financial Statements  
June 30, 2021

Modified Accrual Basis - Fund Financial Statements (FFS)

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., when they are both measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Tenth Judicial District Public Defender Fund considers all revenues “available” if collected within 60 days after year-end. Expenditures are generally recorded under the modified accrual basis of accounting when the related liability is incurred. The exceptions to this general rule are that (1) unmatured principal and interest on long-term debt, if any, are recorded when due and (2) claims and judgments and compensated absences are recorded as expenditures when paid with expendable available financial resources.

E. Assets, Liabilities, and Equity-

Cash and Interest-Bearing Deposits-

For purposes of the Statement of Net Position, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposit of the Tenth Judicial District Public Defender Fund.

Capital Assets-

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Tenth Judicial District Public Defender Fund maintains a threshold level of \$500 or more for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of that asset or materially extend the life of that asset are not capitalized.

Depreciation of all exhaustible capital assets is recorded as an expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets’ estimated useful lives using the straight-line method of depreciation. The range of useful lives by type of asset is as follows:

Furniture, computers	5 years
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Compensated Absences-

Employees of the Tenth Judicial District Public Defender Fund do not accrue or “carry forward” vacation or sick leave from year to year. Therefore, no entry is made to record compensated absences.

Tenth Judicial District Public Defender Fund  
Notes to Financial Statements  
June 30, 2021

#### Equity Classifications-

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

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

When an expense is incurred for the purposes for which both restricted and unrestricted net position are available, management applies unrestricted resources first, unless a determination is made to use restricted resources. The policy concerning which to apply first varies with the intended use and legal requirements. This decision is typically made by management at the incurrence of the expenses.

In the fund statements, governmental fund equity is classified as fund balance and displayed in five components. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- a. Nonspendable fund balance - amounts that are not in a spendable form (such as prepaid expenses) or are required to be maintained intact;
- b. Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- c. Committed fund balance - amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
- d. Assigned fund balance - amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- e. Unassigned fund balance - amounts that are available for any purpose; positive amounts are reported only in the general fund.

Tenth Judicial District Public Defender Fund  
Notes to Financial Statements  
June 30, 2021

The General Fund has an unassigned fund balance of \$248,241. If applicable, the Tenth Judicial District Public Defender Fund would typically use restricted fund balances first, followed by committed resources and assigned resources as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first and to defer the use of these other classified funds.

F. Budget-

Prior to the beginning of each fiscal year, the Tenth Judicial District Public Defender Fund adopts a budget for the next fiscal year. The budget is open for public inspection. All budgetary appropriations lapse at the end of the fiscal year. The budget is prepared on the modified accrual basis of accounting.

G. Estimates-

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

2. Cash and Cash Equivalents:

The cash and cash equivalents of the Tenth Judicial District Public Defender Fund are subject to the following risk:

*Custodial Credit Risk:* Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Tenth Judicial District Public Defender Fund will not be able to recover its deposits. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Tenth Judicial District Public Defender Fund that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the Tenth Judicial District Public Defender Fund's name.

Bank account and CD balances at June 30, 2021, totaled \$268,517, and were fully secured by FDIC Insurance.

Tenth Judicial District Public Defender Fund  
Notes to Financial Statements  
June 30, 2021

3. Receivables:

The following is a summary of receivables at June 30, 2021:

<u>Class of Receivable</u>	<u>Amount</u>
Sheriff Fees (NPSO)	<u>\$20,270</u>

Substantially, all receivables are considered to be fully collectible, and no allowance for uncollectible is used.

4. Capital Assets:

For the year end at June 30, 2021 the Tenth Judicial District Public Defender does not have any capital assets to depreciate.

5. Pension Plan:

All of the Tenth Judicial District Public Defender Fund's employees participate in the Federal Social Security program; therefore, GASB 68 is not applicable.

6. Subsequent Events:

Management has evaluated events through September 10, 2021, the date which the financial statements were available for issue. There were no items to be reported as subsequent events.

OTHER REQUIRED  
SUPPLEMENTARY INFORMATION

Tenth Judicial District Public Defender Fund  
General Fund  
Budgetary Comparison Schedule  
June 30, 2021

	<u>Budget</u>		<u>Variance- Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Actual</u>	
<b>REVENUES:</b>			
Intergovernmental-			
State of LA-			
Appropriations - General	\$ 115,911	\$ 272,876	\$ 156,965
Local-			
Statutory Fines, Forfeitures, Fees, Court Cost & Other	198,500	280,603	82,103
Interest & Miscellaneous	-	327	327
	<u>          </u>	<u>          </u>	<u>          </u>
Total Revenues	<u>\$ 314,411</u>	<u>\$ 553,806</u>	<u>\$ 239,395</u>
<b>EXPENDITURES:</b>			
Current-			
Judicial-			
Personnel Services & Benefits-			
Salaries	\$ 137,000	\$ 138,651	\$ (1,651)
Payroll Taxes	12,000	10,607	1,393
Professional Development-			
Dues, Licenses, & Registration	4,113	2,067	2,046
Operating Cost-			
Accounting	7,200	7,963	(763)
Library & Research		4,338	(4,338)
Contracts Services - Attorney/Legal	265,000	314,695	(49,695)
Contract Services - Other	48,000	40,689	7,311
Lease - Office	12,000	12,000	-
Lease - Other	900	660	240
Travel	-	680	(680)
Insurance	500	10,460	(9,960)
Supplies	-	3,371	(3,371)
Utilities & Telephone	4,800	3,919	881
Other	-	388	(388)
	<u>          </u>	<u>          </u>	<u>          </u>
Total Expenditures	<u>\$ 491,513</u>	<u>\$ 550,488</u>	<u>\$ (58,975)</u>
Excess (Deficiency) of Revenues over Expenditures	\$ (177,102)	\$ 3,318	\$ 180,420
Fund Balance-Beginning of Year	<u>244,923</u>	<u>244,923</u>	<u>-</u>
Fund Balance-End of Year	<u>\$ 67,821</u>	<u>\$ 248,241</u>	<u>\$ 180,420</u>

See accompanying notes and independent accountant's audit report.



Tenth Judicial District Public Defender Fund  
Schedule of Compensation, Benefits and Other Payments to  
Agency Head or Chief Executive Officer  
For the Year Ended June 30, 2021

Agency Head Name: Brett Brunson, Chief Public Defender

<u>Purpose</u>	<u>Amount</u>
Salary	\$100,380
Benefits-Other	7,679
Travel	331
Reimbursements	<u>388</u>
Total	<u>\$108,778</u>

See accompanying notes and independent auditor's report.

## Justice System Funding Schedule - Receiving Entity

### As Required by Act 87 of the 2020 Regular Legislative Session

#### Identifying Information

<b>Entity Name</b>	Tenth Judicial District Public Defender
<b>LLA Entity ID #</b> (This is the ID number assigned to the entity by the Legislative Auditor for identification purposes.)	1615
<b>Date that reporting period ended</b> (mm/dd/yyyy)	6/30/2021

**If legally separate court funds are required to be reported, a separate receiving schedule should be prepared for each fund. Examples include Judicial Expense Fund, Drug Court Fund, Veterans Treatment Court Fund, etc.**

#### Cash Basis Presentation

<b>First Six Month Period Ended 07/01/2020</b>	<b>First Six Month Period Ended 06/30/21</b>
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**Receipts From:** (Must include one agency name and one collection type - see below - on each line and may require multiple lines for the same agency. Additional rows may be added as necessary. )

<i>Act 942 - Natchitoches Parish Sheriff's Office</i>	292	292
<i>2% Bonds - Natchitoches Parish Sheriff's Office</i>	6,971	11,244
<i>Criminal Court Cost - Natchitoches Parish City Marshall</i>	18,925	31,773
<i>Court Cost and Court Fees - Natchitoches Parish Sheriff's Office</i>	86,744	110,710
<b>Subtotal Receipts</b>	112,932	154,019
<b>Ending Balance of Amounts Assessed but Not Received</b> (only applies to those agencies that assess on behalf of themselves, such as courts)	-	-

OTHER REPORTS/SCHEDULES

**T | C | B | T**  
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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS*

Tenth Judicial Public Defender  
P.O. Box 604  
Natchitoches, Louisiana 71458-0604

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, the financial statements of the governmental activities and major funds as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Tenth Judicial Public Defender's (Public Defender) basic financial statements and have issued our report thereon dated September 10, 2021.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Public Defender's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Public Defender's internal control. Accordingly, we do not express an opinion on the effectiveness of the Public Defender's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of audit findings as item 2021-001 that we consider to be a significant deficiency.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Public Defender's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which is described in the accompanying Schedule of Audit Findings as item 2021-002.

## Tenth Judicial District Public Defender Fund's Response to Finding

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

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited. Under Louisiana Revised Statute 25:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

*Thomas, Cunningham, Broadway & Todtenbier, CPA's*

Thomas, Cunningham, Broadway & Todtenbier, CPA's  
Natchitoches, Louisiana

September 10, 2021

Tenth Judicial District Public Defender  
Schedule of Audit Results  
Year Ended June 30, 2021

I. SUMMARY OF AUDIT RESULTS

The following summarize the audit results:

1. An unmodified opinion was issued on the financial statements of the Tenth Public Defender as of and for the year ended June 30, 2021.
2. The audit disclosed one significant deficiency in internal control, and it was not considered a material weakness.
3. The audit disclosed one instance of noncompliance that is required to be reported under *Government Auditing Standards*.

II. Findings in Accordance with *Government Auditing Standards*

Internal Control

*2021-001 Segregation of Duties*

*Criteria* - The District should have employees available to execute the ongoing duties related to financial matters.

*Condition* - Our evaluation of the internal control structure revealed an absence of appropriate segregation of duties and the lack of personnel available to prepare financial statements including the related note disclosures.

*Cause* – The Public Defender does not have a sufficient number of employees to adequately separate accounting duties or to prepare the Public Defender’s annual financial statements with related note disclosures.

*Effect* - Intentional or unintentional errors could be made and not detected within the accounting system.

*Recommendation* - Since the costs associated with establishing an appropriate system of internal control should not outweigh the benefits derived from it, we do not have a recommendation to make.

*Management’s Response* - It is not economically feasible to add a sufficient number of employees to adequately segregate accounting duties. In addition, we have evaluated the cost/benefit of establishing a system to prepare our annual financial statements and have determined that it is in the best interest of the Public Defender to have our independent auditors prepare our annual financial statements. We understand that we should review the financial statements and notes and accept responsibility for their contents and presentation.

*2021-002 Local Government Budget Act*

*Criteria* - Louisiana Revised Statute 39:1311 states that total actual revenues and other sources should not be less than total budgeted revenues and other sources by more than 5%.

*Condition* - For the year ended June 30, 2021, the General Fund actual expenditures were more than budgeted expenditures by more than the 5% variance allowed and the budget was not amended.

Tenth Judicial District Public Defender  
Schedule of Audit Findings (continued)  
Year Ended June 30, 2021

*Effect* - The budget cannot be used as an effective management tool to control revenues.

*Cause* - Oversight of management to ensure the budget was amended prior to the year end.

*Recommendation* - The Public Defender should institute procedures to ensure the budget is amended whenever actual expenditures are more than budgeted expenditures by more than the 5% allowed.

*Management's Response* - The Public Defender will institute procedures to ensure the budget is amended when required.

III. PRIOR YEAR AUDIT FINDINGS

None Identified.