

FINANCIAL REPORT
THE LOUISIANA APPELLATE PROJECT
JUNE 30, 2025 AND 2024

THE LOUISIANA APPELLATE PROJECT

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INDEPENDENT AUDITOR'S REPORT

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October 23, 2025

To the Board of Directors of
Louisiana Appellate Project
Mandeville, Louisiana

Opinion

We have audited the accompanying financial statements of Louisiana Appellate Project (a nonprofit organization), which comprise the statements of financial position as of June 30, 2025 and 2024, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Louisiana Appellate Project as of June 30, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

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Substantial Doubt about the Louisiana Appellate Project's Ability to Continue as a Going Concern

The Louisiana Appellate Project's financial statements have been prepared assuming that the Louisiana Appellate Project will continue as a going concern. As discussed in Note 4 to the financial statements, the Louisiana Appellate Project's contract with the Office of the State Public Defender ended August 31, 2025. This loss of funding raises substantial doubt about its ability to continue as a going concern. Management's evaluation of the events and conditions and management's plans regarding those matters are also described in Note 4. The financial statements do not include any adjustments that might result from the outcome of this uncertainty. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Louisiana Appellate Project's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Louisiana Appellate Project's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Louisiana Appellate Project's ability to continue as a going concern for a reasonable period of time.

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

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of compensation, benefits, and other payments to agency head or chief executive officer is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 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 October 23, 2025 on our consideration of the Louisiana Appellate Project's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Louisiana Appellate Project's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Louisiana Appellate Project's internal control over financial reporting and compliance.

A handwritten signature in blue ink that reads "Duplantier, Hapman, Hogan & Rotter LLP". The signature is written in a cursive, flowing style.

Metairie, Louisiana

THE LOUISIANA APPELLATE PROJECT
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2025 AND 2024

ASSETS

	<u>2025</u>	<u>2024</u>
CURRENT ASSETS:		
Cash	\$ 88,671	\$ 121,454
Accounts receivable	<u>101,990</u>	<u>101,990</u>
Total current assets	<u>190,661</u>	<u>223,444</u>
PROPERTY AND EQUIPMENT:		
Computer equipment	-	4,462
Less: accumulated depreciation	<u>-</u>	<u>(4,462)</u>
Net property and equipment	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 190,661</u>	<u>\$ 223,444</u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES:		
Total liabilities	<u>\$ -</u>	<u>\$ -</u>
NET ASSETS:		
Without donor restrictions	<u>190,661</u>	<u>223,444</u>
Total net assets	<u>190,661</u>	<u>223,444</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 190,661</u>	<u>\$ 223,444</u>

See accompanying notes.

THE LOUISIANA APPELLATE PROJECT
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

	<u>2025</u>	<u>2024</u>
REVENUES:		
Contractual income	\$ 1,223,891	\$ 1,223,891
Seminar income	4,286	3,674
Reimbursements	<u>11,233</u>	<u>-</u>
Total revenue	<u>1,239,410</u>	<u>1,227,565</u>
EXPENSES:		
Program services	1,251,746	1,339,701
Supporting services:		
Management and general	<u>20,447</u>	<u>18,388</u>
Total expenses	<u>1,272,193</u>	<u>1,358,089</u>
CHANGE IN NET ASSETS	(32,783)	(130,524)
Net assets - Beginning of year	<u>223,444</u>	<u>353,968</u>
Net assets - End of year	<u><u>\$ 190,661</u></u>	<u><u>\$ 223,444</u></u>

See accompanying notes.

THE LOUISIANA APPELLATE PROJECT
STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

	2025			2024		
	Program Services	Management and General	Total	Program Services	Management and General	Total
Bank charges	\$ -	\$ 330	\$ 330	\$ -	\$ 316	\$ 316
Contractual services	1,226,646	-	1,226,646	1,311,146	-	1,311,146
Insurance	7,360	-	7,360	8,777	-	8,777
Office	4,040	449	4,489	3,671	408	4,079
Licenses and permits	-	-	-	10	-	10
Other	-	105	105	-	626	626
Professional fees	-	19,563	19,563	-	17,038	17,038
Seminar	2,467	-	2,467	2,097	-	2,097
Subscriptions	11,233	-	11,233	14,000	-	14,000
Total expenses	\$ <u>1,251,746</u>	\$ <u>20,447</u>	\$ <u>1,272,193</u>	\$ <u>1,339,701</u>	\$ <u>18,388</u>	\$ <u>1,358,089</u>

See accompanying notes.

THE LOUISIANA APPELLATE PROJECT
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

	<u>2025</u>	<u>2024</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ (32,783)	\$ (130,524)
Adjustments to reconcile change in net assets to net cash flows provided by operating activities:		
Decrease in accounts receivable	-	25,001
(Decrease) in accounts payable	<u>-</u>	<u>(7,000)</u>
Net cash (used) by operating activities	<u>(32,783)</u>	<u>(112,523)</u>
Net change in cash	(32,783)	(112,523)
Cash at beginning of year	<u>121,454</u>	<u>233,977</u>
CASH AT END OF YEAR	\$ <u><u>88,671</u></u>	\$ <u><u>121,454</u></u>

SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION:

Cash paid for:

Interest	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>
Income taxes	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

See accompanying notes.

THE LOUISIANA APPELLATE PROJECT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

NATURE OF OPERATIONS:

The Louisiana Appellate Project (LAP) was formed as a 501(c)(3) nonprofit law office on April 1, 1996. It was the first program or agency established by The Louisiana Indigent Defender Board (now Office of the State Public Defender). LAP provides appellate services for indigents on appeals of felony convictions in all Louisiana districts and also for felony grade delinquency adjudications.

Appellate work includes work in the appellate courts of Louisiana and, when appropriate, filing writs to the Louisiana Supreme Court. It also includes cases appealed by the State, such as when a court declares a statute unconstitutional.

Every district public defender office has contracted with LAP to supplement their staff with these services. There is no cost to the district public defender. Almost all funding for LAP comes from the Office of the State Public Defender, with minor income from the LAP annual seminar. By concentrating appellate work across all five Louisiana Circuit Courts to LAP attorneys, client's appeals are handled by attorneys with the skills, experience, and time to focus on the unique needs of appellate work. This arrangement similarly allows public defenders to focus on trial practice and their primary duties.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

A summary of LAP's significant accounting policies applied in the preparation of the accompanying financial statement follows:

Basis of Accounting and Financial Statement Presentation

The financial statements have been prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when incurred.

LAP is required to report information regarding its financial position and activities according to two classes of net assets: net assets with donor restrictions and net assets without donor restrictions. Revenues are reported as increases in net assets without donor restrictions, unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Expiration of donor restrictions on net assets are reported as reclassifications between the applicable classes of net assets. LAP only had net assets without donor restrictions as of June 30, 2025.

The statement of activities presents expenses of LAP's operations functionally between program services and management and general. Those expenses which cannot be functionally categorized are allocated between functions based upon management's estimate of usage applicable to conducting those functions.

THE LOUISIANA APPELLATE PROJECT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Cash

For purposes of the Statement of Cash Flows, LAP considers cash in banks and highly liquid investments with original maturities of three months or less.

Property and Equipment

Property and equipment are recorded at cost or, in the case of donated property, at their estimated fair value at the date of receipt. Depreciation is calculated by the straight-line method over the estimated useful life of the assets, which is five years. Expenditures for repairs and maintenance are charged to operating expenses as incurred.

LAP has a policy of capitalizing property and equipment with a cost greater than \$1,000. There was no depreciation expense during the years ended June 30, 2025 and 2024. The assets were disposed during the fiscal year 2025.

Use of Estimates

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

Income Tax

LAP is exempt from income taxes under Internal Revenue Code Section 501(c)(3) as a nonprofit organization and, accordingly, the financial statements do not reflect a provision for income taxes. LAP's Federal Return of Organization Exempt from Income Tax (Form 990) for 2024, 2023 and 2022 are subject to examination by the IRS, generally for three years after filed.

Accounting for Uncertain Tax Positions under FASB ASC 740-10

Accounting standards provide detailed guidance for the financial statement recognition, measurement, and disclosure of uncertain tax positions recognized in an enterprise's financial statements. Under these accounting standards, an entity is required to recognize the financial statement impact of a tax position when it is more likely than not that the position will be sustained upon examination. Management has evaluated the significant tax positions against the criteria established by these accounting standards and believes there are no such tax positions requiring accounting recognition.

THE LOUISIANA APPELLATE PROJECT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Accounts Receivable

Accounts receivable consists of amounts due from funding under a contract with the Office of the State Public Defender to support its operations. Management estimates that all are collectible and LAP does not have a history of uncollectibles; therefore, there is no allowance for credit losses at June 30, 2025 and 2024.

Revenue Recognition

Revenues are earned through contract fees from the Office of the State Public Defender. Revenue is recognized on a straight-line basis monthly over the one-year contract period and recognized as services are rendered each month. At June 30, 2025 and 2024, revenue from contract fees was \$1,223,891 and \$1,223,891 respectively.

New Accounting Pronouncement

In June 2016, the Financial Accounting Standards Board (FASB) issued ASU 2016-13, Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments which significantly changed how entities measure credit losses for most financial assets and certain other instruments that aren't measured at fair value through net income. The most significant change in this standard is a shift from the incurred loss model to the expected loss model. The estimate of expected credit losses requires the incorporation of historical information, current conditions, and reasonable and supportable forecasts. Under the standard, disclosures are required to provide users of the financial statements with useful information in analyzing an entity's exposure to credit risk and the measurement of credit losses. LAP adopted the standard effective July 1, 2023. The impact of the adoption was not considered material to the financial statements and primarily resulted in enhanced disclosures only.

2. CONCENTRATIONS OF CREDIT RISK:

LAP maintains its cash balances at a financial institution located within the State of Louisiana. Deposits are insured up to \$250,000 per depositor, per insured bank, for each account of ownership. At June 30, 2025 and 2024, the bank balances were fully insured.

Substantially, all of LAP's support is derived from funds provided by the Office of the State Public Defender.

3. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS:

LAP manages its liquidity by operating within a prudent range of financial stability, maintaining adequate liquidity to fund near-term operations, and maintaining sufficient reserves.

THE LOUISIANA APPELLATE PROJECT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

3. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS: (Continued)

The following table reflects LAP's financial assets as of the statements of financial position date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the statements of financial position date. Amounts available include donor-restricted amounts that are available for general expenses in the following year.

	<u>2025</u>	<u>2024</u>
Financial assets, at year end:		
Cash	\$ 88,671	\$ 121,454
Accounts receivable	<u>101,990</u>	<u>101,990</u>
Total financial assets at year end	<u>190,661</u>	<u>223,444</u>
Less: contractual or donor-imposed restrictions	<u>-</u>	<u>-</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 190,661</u>	<u>\$ 223,444</u>

4. GOING CONCERN:

There is substantial doubt that the LAP will continue as a going concern within one year beyond the issuance date of these financial statements, because LAP's funding from the Office of the State Public Defender ended August 31, 2025. This reduction in funding has resulted in management's tentative plans to dissolve LAP on or after June 30, 2026.

5. SUBSEQUENT EVENTS:

Management has evaluated subsequent events through October 23, 2025 which is the date the financial statements were available to be issued.

LAP was defunded as of August 31, 2025. LAP continues to exist as a 501(c)(3) through the next fiscal year, June 30, 2026 or later. The contract ended because the Office of the State Public Defender has a new vision for the appellate defense that is inconsistent with the current model. Specifically, the Office of the State Public Defender wants to expand appellate services to include write practice, which is not practical through LAP's current structure.

SUPPLEMENTARY INFORMATION

THE LOUISIANA APPELLATE PROJECT
SUPPLEMENTARY INFORMATION
SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS
TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
FOR THE YEAR ENDED JUNE 30, 2025

Agency head name: Christopher Aberle, Executive Director

<u>Purpose</u>	<u>Amount</u>
Salary	\$ -
Contract	
Compensation	101,500
Costs for running office, including taxes, phones, fax, software, internet, computer, travel, CLE, office supplies, books etc.	4,489
Benefits - insurance	-
Benefits - retirement	-
Car allowance	-
Vehicle provided by government	-
Per diem	-
Reimbursements	-
Travel	-
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-
	<hr/>
	\$ <u><u>105,989</u></u>



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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

October 23, 2025

To the Board of Directors of
Louisiana Appellate Project

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Louisiana Appellate Project (a Louisiana nonprofit corporation), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 23, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Louisiana Appellate Project's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Louisiana Appellate Project's internal control. Accordingly, we do not express an opinion on the effectiveness of the Louisiana Appellate Project's internal control.

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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. 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 were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Louisiana Appellate Project'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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

Metairie, Louisiana

THE LOUISIANA APPELLATE PROJECT
SUMMARY SCHEDULE OF FINDINGS
FOR THE YEAR ENDED JUNE 30, 2025

SUMMARY OF AUDITOR'S RESULTS:

1. The opinion issued on the financial statements of the Louisiana Appellate Project for the year ended June 30, 2025 was unmodified.
2. Internal Control:
 Significant deficiencies: none noted
 Material weaknesses: none noted
3. Compliance and Other Matters:
 Noncompliance material to financial statements: none noted

FINDINGS REQUIRED TO BE REPORTED UNDER GENERALLY ACCEPTED
GOVERNMENTAL AUDITING STANDARDS:

None noted.

SUMMARY OF PRIOR YEAR FINDINGS:

None noted.