
23RD JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
(PARISHES OF ASCENSION, ASSUMPTION,
AND ST. JAMES)

FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2026

23RD JUDICIAL DISTRICT PUBLIC
DEFENDER OFFICE

(PARISHES OF ASCENSION, ASSUMPTION,
AND ST. JAMES)

FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

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INDEPENDENT AUDITORS' REPORT

Honorable Tonya Clark
23rd Judicial District Public Defender Office
(Parishes of Ascension, Assumption, and St. James)

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of the 23rd Judicial District Public Defender Office (the "Public Defender") as of and for the year ended June 30, 2026, 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.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the 23rd Judicial District Public Defender Office as of June 30, 2026, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Public Defender 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 opinions.

Responsibilities of Management 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; 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 Public Defender's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibility 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 opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Public Defender'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 Public Defender's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and Budgetary Comparison Schedule and Notes to Budgetary Comparison Schedule on pages 4 through 10 and 27, respectively, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the 23rd Judicial District Public Defender Office's basic financial statements. The Schedule of Compensation, Benefits and Other Payments to Chief Executive Officer and the Justice System Funding Schedule-Receiving Entity are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statement themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of compensation, benefits and other payments to chief executive officer and justice system funding schedule-receiving entity information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated September 30, 2026, 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 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 Public Defender'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 Public Defender's internal control over financial reporting and compliance.



Gonzales, Louisiana
September 30, 2026

23RD JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2026

The purpose of management's discussion and analysis (MD&A) is to help readers understand what the financial statements and notes in this financial report say about the Public Defender's financial health and why it changed since last year. It contains information drawn from those other parts of the report, accompanied by explanations informed by the finance staff's knowledge of the Public Defender's finances.

If you have questions about this report or require further information, contact the Public Defender at 23chief_pdo@eatel.net or 225-647-9673.

OVERVIEW OF THE FINANCIAL STATEMENTS

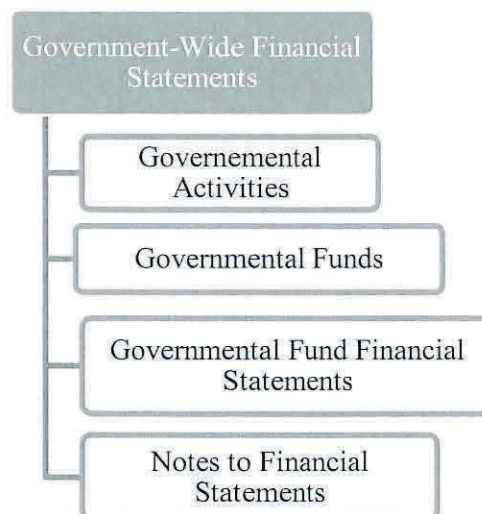
The Public Defender's financial report contains basic financial statements. Those financial statements present the Public Defender's finances at both an overall and a detailed level. The *government-wide financial statements* cover all the Public Defender's governmental activities. (See the diagram in Figure A-1.)

Governmental activities comprise the Public Defender's most basic functions, to provide counsel to represent indigent, needy individuals, in criminal and quasi-criminal cases. Governmental activities primarily are financed by state government appropriations, statutory fines, forfeitures, fees, court cost, charges for services, and interest income.

The remaining basic financial statements present the Public Defender's finances in greater detail. As their name implies, the *fund financial statements* disaggregate financial information by separate funds to report on the specific purposes for which resources are used or for which they are restricted. The Public Defender reports one type of fund:

Governmental fund financial statements report all of the governmental activities.

Figure A-1 Contents of the Public Defender's Basic Financial Statements



23RD JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2026

The next section of this financial report contains notes to financial statements, which delve deeper into the Public Defender's finances as reported in the financial statements. The information in the notes is as important to understanding the Public Defender's finances as the information in the financial statements. The Public Defender uses notes to (1) present information in greater detail than is possible within the financial statements themselves, (2) explain the nature of amounts reported in the financial statements and how those amounts were determined, and (3) report certain information that does not meet the requirements for inclusion in the financial statements (such as contingencies).

TYPES OF INFORMATION IN THE FINANCIAL STATEMENTS

All of the Public Defender's financial statements, except for the governmental fund financial statements, use the *economic resources measurement focus* and *accrual basis of accounting*. (See Figure A-2.) In other words, they comprehensively report all types of financial statement elements:

Assets—resources the Public Defender controls, from short-term assets like cash to long-term assets like equipment

Liabilities—amounts the Public Defender owes, from short-term liabilities such as salaries payable to long term liabilities such as outstanding leases and compensated absences

Revenues and expenses—inflows and outflows of economic resources, respectively, related to the current year.

Governmental fund financial statements use the current financial resources measurement focus and modified accrual basis of accounting to report on the sources, uses, and balances of current financial resources. The governmental funds do not report nonfinancial assets, such as capital assets, or certain other long-term items, but they do report the flows of current financial resources related to those long-term items; for example, the proceeds from selling equipment, as well as principal and interest payments on leases.

23RD JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2026

Figure A-2. Types of Information Reported in the Public Defender's Financial Statements

	Financial Statements	
	Government-wide	Governmental Fund
Types of assets and liabilities	All assets and liabilities, both financial and nonfinancial, short term and long term	Only current financial resources, such as cash, receivables, and accounts payable
Types of revenues/additions	All types of revenues/additions that flow into the government during the year that relate to that year, regardless of when cash is received.	Only revenues that are measurable and available to finance expenditures of that year
Types of expenses/deductions/expenditures	All types of expenses/ deductions that flow out of the government during the year that relate to that year, regardless of when cash is paid	Only expenditures for which the related governmental fund liability is incurred in that year

More detail about the measurement focuses and bases of accounting can be found in the first note to financial statements, the summary of significant accounting policies, beginning on page 17.

23RD JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2026

ANALYSIS OF THE PUBLIC DEFENDER'S FINANCES

Table A-1
Public Defender's Net Position
Governmental Activities

	<u>June 30, 2026</u>	<u>June 30, 2025</u>	<u>Increase (Decrease)</u>	<u>Percentage Change 2026-2025</u>
Current and other assets	\$ 1,356,094	\$ 1,406,822	\$ (50,728)	(3.6%)
Capital assets, net	22,748	31,684	(8,936)	(28.2%)
Total assets	<u>1,378,842</u>	<u>1,438,506</u>	<u>(59,664)</u>	(4.2%)
Current liabilities	10,287	14,527	(4,240)	(29.2%)
Long-term liabilities	43,847	30,046	13,801	45.9%
Total liabilities	<u>54,134</u>	<u>44,573</u>	<u>9,561</u>	21.5%
Net position:				
Net investment in capital assets	10,544	16,154	(5,610)	(34.7%)
Unrestricted	<u>1,314,164</u>	<u>1,377,779</u>	<u>(63,615)</u>	(4.6%)
Total net position	<u>\$ 1,324,708</u>	<u>\$ 1,393,933</u>	<u>\$ (69,225)</u>	(5.0%)

Table A-1 shows that as of June 30, 2026, the Public Defender's net position- assets minus liabilities- was nearly \$1.3 million, a decrease of \$69,225 or 5.0 percent compared with 2025. This decrease is primarily due to a \$63,615 or 4.6 percent decrease in unrestricted net position. Most of the decrease in net position was the result of the financial performance of the governmental activities. The following sections of MD&A analyze the finances of the governmental activities.

Governmental Activities

Table A-2 shows that expenses exceeded revenue in the current year, resulting in a decrease in net position. The total expenses of the Public Defender's governmental activities were over \$1.7 million, an increase of \$90,587 or 5.6 percent from 2025. Various events contributed to this decrease in net position; however, the primary factors affecting the change in net position are as follows:

- (1) Decreases in operating grants and state government appropriations
- (2) Increase in expenses related to personnel and attorney contract services

23RD JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2026

ANALYSIS OF THE PUBLIC DEFENDER'S FINANCES (continued)

Table A-2
Summary of Changes in Net Position
Governmental Activities

	<u>June 30, 2026</u>	<u>June 30, 2025</u>	<u>Increase (Decrease)</u>	<u>Percentage Change 2026-2025</u>
Revenues:				
<i>Program revenue:</i>				
Charges for services	\$ 848,636	\$ 788,575	\$ 60,061	7.6%
Operating grants	-	25,000	(25,000)	(100%)
<i>General revenue:</i>				
State government appropriations	759,262	843,829	(84,567)	(10.0%)
Interest earnings	40,581	24,293	16,288	67.1%
Other	1,138	849	289	34.0%
Total revenues	<u>1,649,617</u>	<u>1,682,546</u>	<u>(32,929)</u>	<u>(2.0%)</u>
Function/Program Expenses:				
General government	1,717,860	1,627,227	90,633	5.6%
Interest	982	1,028	(46)	(4.5%)
Total expenses	<u>1,718,842</u>	<u>1,628,255</u>	<u>90,587</u>	<u>5.6%</u>
Net Change in Position	<u>(69,225)</u>	<u>54,291</u>	<u>(123,516)</u>	<u>(227.5%)</u>
Net position – beginning	<u>1,393,933</u>	<u>1,339,642</u>	<u>54,291</u>	<u>4.1%</u>
Net position – ending	<u>\$ 1,324,708</u>	<u>\$ 1,393,933</u>	<u>\$ (69,225)</u>	<u>5.0%</u>

Figure A-3. Governmental Activities Revenues by Source

Source of Revenues	2026	Percentage of Total Revenue
Charges for services	\$ 848,636	51.4%
State government appropriations	759,262	46.0%
Interest	40,581	2.5%
Other	1,138	0.1%
Total	<u>\$ 1,649,617</u>	<u>100.0%</u>

23RD JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2026

ANALYSIS OF THE PUBLIC DEFENDER'S FINANCES (continued)

Increases in revenues due to economic growth

There were notable increases in 2026 in charges for services. Charges for services, which account for 51.4 percent of overall revenues for governmental activities, rose 7.6 percent as a result of increased court fees, tickets and other fees assessed in various parishes.

Earnings on the Public Defender's certificates of deposit, which were 2.5 percent of the governmental activities revenues, rose 67.1 percent from the prior year as the Public Defender moved excess cash into additional certificates of deposit.

Expenses

Although there was a decrease in revenues, the Public Defender's costs of providing services increased. Governmental activities expenses rose 5.6 percent overall. The increase reflects the addition of contract attorney services for misdemeanors.

Governmental funds

The Public Defender reports one major fund individually in the governmental fund financial statements. This fund is the general fund. Most of the discussion regarding governmental activities is equally applicable to the finances of this governmental fund. However, certain factors that are relevant to the Public Defender's current financial health are more apparent in the fund financial statement than in the government-wide financial statements. The major fund is shown in Table A-3 and is discussed in more detail below.

Table A-3
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

	<u>General Fund</u>	
	<u>2026</u>	<u>2025</u>
Total Revenues	\$ 1,649,617	\$ 1,682,546
Total Expenditures	<u>1,694,588</u>	<u>1,625,857</u>
Excess (deficiency) of revenues over expenditures	<u>(44,971)</u>	<u>56,689</u>
Other Financing Sources		
Issuance of leases	<u>-</u>	<u>18,092</u>
Total other financing sources	<u>-</u>	<u>18,092</u>
Net changes in fund balances	(44,971)	74,781
Fund balances – beginning of period	<u>1,395,621</u>	<u>1,320,840</u>
Fund balances – end of period	<u>\$ 1,350,650</u>	<u>\$ 1,395,621</u>

23RD JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2026

ANALYSIS OF THE PUBLIC DEFENDER'S FINANCES (continued)

General fund

The fund balance of the Public Defender's general fund decreased by 3.2 percent. This decrease in fund balance is attributable to the decrease in revenues from state grant and state appropriations. The district was awarded \$25,000 of grant funding in the prior year that was not received in the current year.

SIGNIFICANT CAPITAL ASSET AND LONG-TERM FINANCING ACTIVITY

The discussion thus far has only touched upon certain significant transactions and events during 2026 with respect to capital assets and long-term debt. Overall, the carrying value of capital assets – original cost minus accumulated depreciation – decreased 28.2 percent from 2025.

At the end of June 30, 2026, the Public Defender had an outstanding lease liability of \$12,204 for its right of use asset which was a 21.4 percent decrease from 2025.

CURRENTLY KNOWN FACTS, DECISIONS, OR CONDITIONS

The Public Defender is aware of developments that will have an impact on the Public Defender's finances in the future. The Public Defender expects a decline in State DAF funding for the 2026-2027 fiscal year.

23RD JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)
STATEMENT OF NET POSITION
JUNE 30, 2026

ASSETS

Cash and cash equivalents	\$ 165,613
Certificates of deposit	1,093,108
Receivables	97,373
Capital assets, net of depreciation and amortization	<u>22,748</u>
 TOTAL ASSETS	 <u><u>\$ 1,378,842</u></u>

LIABILITIES AND NET POSITION

CURRENT LIABILITIES

Accounts payable	\$ 3,161
Payroll liabilities	2,283
Current portion of long term liabilities	<u>4,843</u>
Total Current Liabilities	<u>10,287</u>

LONG-TERM LIABILITIES

Compensated absences payable	35,210
Lease liability	<u>8,637</u>
Total Long-Term Liabilities	<u>43,847</u>
 TOTAL LIABILITIES	 <u><u>54,134</u></u>

NET POSITION

Net investment in capital assets	10,544
Unrestricted	<u>1,314,164</u>
 TOTAL NET POSITION	 <u><u>1,324,708</u></u>
 TOTAL LIABILITIES AND NET POSITION	 <u><u>\$ 1,378,842</u></u>

The accompanying notes are an integral part of this statement.

23RD JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)
STATEMENT OF ACTIVITES
FOR THE YEAR ENDED JUNE 30, 2026

	<u>Expenses</u>	<u>Program Revenues</u> <u>Charges for Services</u>	<u>Net (Expense) Revenues and Changes in Net Position</u>
<u>FUNCTIONS/PROGRAMS</u>			
Governmental activities:			
General government	\$ 1,717,860	\$ 848,636	\$ (869,224)
Interest	982	-	(982)
Total governmental activities:	<u>\$ 1,718,842</u>	<u>\$ 848,636</u>	<u>(870,206)</u>
General Revenues:			
State government appropriations			759,262
Interest			40,581
Miscellaneous			<u>1,138</u>
Total general revenues			<u>800,981</u>
Change in net position			(69,225)
Net position - July 1, 2025			<u>1,393,933</u>
Net position - June 30, 2026			<u>\$ 1,324,708</u>

The accompanying notes are an integral part of this statement.

23RD JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)
BALANCE SHEET
GOVERNMENTAL FUND
JUNE 30, 2026

ASSETS

Cash and cash equivalents	\$ 165,613
Certificates of deposit	1,093,108
Receivables	<u>97,373</u>
TOTAL ASSETS	<u><u>\$1,356,094</u></u>

LIABILITIES AND FUND BALANCE

Liabilities	
Accounts payable	\$ 3,161
Payroll liabilities	<u>2,283</u>
TOTAL LIABILITIES	<u>5,444</u>
Fund Balance	
Unassigned	<u>1,350,650</u>
TOTAL FUND BALANCE	<u><u>1,350,650</u></u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$1,356,094</u></u>

The accompanying notes are an integral part of this statement.

23RD JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)
RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2026

Total fund balance - Governmental Fund	\$ 1,350,650
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in the governmental activities are not financial resources, therefore, are not reported in the governmental funds:

Cost of capital assets	\$ 29,527	
Less: accumulated depreciation	(17,936)	
Cost of right to use asset	18,092	
Less: accumulated amortization	<u>(6,935)</u>	<u>22,748</u>

Long-term liabilities are not due and payable in the current period, and therefore, are not reported in governmental funds:

Compensated absences payable		(36,486)
Lease liability		<u>(12,204)</u>

Total net position - Governmental Activities	<u><u>\$ 1,324,708</u></u>
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The accompanying notes are an integral part of this statement.

23RD JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - GOVERNMENTAL FUND
FOR THE YEAR ENDED JUNE 30, 2026

REVENUES

Costs on fines and forfeitures	\$ 818,300
State government appropriations	759,262
Application fees	30,336
Interest	40,581
Miscellaneous	<u>1,138</u>
 Total Revenues	 <u>1,649,617</u>

EXPENDITURES

General government	
Personnel and related benefits	419,818
Operating services	40,703
Professional services	<u>1,209,703</u>
Travel and training	20,056
Debt Service	
Principal	3,326
Interest	<u>982</u>
 Total Expenditures	 <u>1,694,588</u>

Net Change in Fund Balance	(44,971)
 Fund balance, beginning of year	 <u>1,395,621</u>
 Fund balance, end of year	 <u><u>\$ 1,350,650</u></u>

The accompanying notes are an integral part of this statement.

23RD JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)
RECONCILIATION OF THE GOVERNMENTAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES
JUNE 30, 2026

Net Change in Fund Balance	\$ (44,971)
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental fund reports capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets are allocated over their estimated useful lives as depreciation expense:

Depreciation expense	(5,318)	
Amortization for right of use asset	<u>(3,618)</u>	(8,936)

Governmental funds report debt proceeds as other financing sources. However, in the Statement of Activities, the debt is recorded as a liability. Likewise, in the governmental funds, principle payments are reported as an expenditure, but in the Statement of Activities, its reported as a reduction in liabilities:

Payments on lease obligations	3,326
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Some expenses reported in the Statement of Activities do not require the use of current financial resources and are not reported as expenditures in governmental funds. These include the net change in:

Compensated absences payable	<u>(18,644)</u>
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Change in Net Position	<u><u>\$ (69,225)</u></u>
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The accompanying notes are an integral part of this statement.

23RD JUDICIAL DISTRICT PUBLIC DEFENDER
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2026

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

INTRODUCTION

The 23rd Judicial District Public Defender Office, (the Public Defender) was established by the provision of Louisiana Revised Statute 15:141, to provide counsel to represent indigent, needy individuals, in criminal and quasi-criminal cases at the District Court level. This statute was passed in 2007 by the Louisiana Public Defender Act (Act 307) which dissolved local indigent boards and transferred all supervisory responsibilities to the Louisiana Public Defender Board (LPDB). The purpose of the Public Defender is to provide adequate legal representation of indigent persons charged with committing criminal offenses. The 23rd Judicial District Public Defender Office, encompasses the parishes of Ascension, Assumption, and St. James, Louisiana.

A. BASIS OF PRESENTATION

The accompanying basic financial statements of the 23rd Judicial District Public Defender Office have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

For the financial reporting purposes, in conformance with GASB Codification Section 2100, the 23rd Judicial District Public Defender Office is a subdivision of the State, under the direction of the LPDB. The LPDB, pursuant to the LA R.S. 15:161 (H), establishes the District Defender's salary and various other oversight duties. However, hiring, firing, and salaries for employees and contract workers within each district is the responsibility of the District Defender. The Louisiana Public Defender Board is financially independent and operates autonomously from the State of Louisiana and is independent from the district court system. Therefore, the Public Defender Office reports as a reporting entity, not as a component unit and these special purpose financial statements include only the transactions of the Public Defender Office.

C. FUND ACCOUNTING

The Public Defender Office uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Public Defender functions and activities. A fund is designed as a separate fiscal and accounting entity with a self-balancing set of accounts.

23RD JUDICIAL DISTRICT PUBLIC DEFENDER
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2026

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. FUND ACCOUNTING (continued)

Governmental Funds

Governmental funds account for all or most of the Public Defender's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the funds which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the Public Defender. The following are the Public Defender's governmental funds:

General Fund- the primary operating fund of the Public Defender and it accounts for all financial resources; except those required to be accounted for in other funds. The General Fund is available for any purpose it is expended or transferred in accordance with state and federal laws and according to Public Defender policy.

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Financial Statements (FFS)

The amounts reflected in the General Fund are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of Public Defender operations.

The amounts reflected in the General Fund use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become 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 Public Defender considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

23RD JUDICIAL DISTRICT PUBLIC DEFENDER
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2026

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING (continued)

Government-Wide Financial Statements (GWFS)

The Statement of Net Position and Statement of Activities display information about the Public Defender as a whole. These statements include all the financial activities of the Public Defender. Information contained in these columns reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets, and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Non-Exchange Transactions*.

Program Revenues- Program revenues included in the Statement of Activities are derived directly from Public Defender users as a fee for services; program revenues reduce the cost of the function to be financed directly from the Public Defender's general revenues.

E. CASH AND CASH EQUIVALENTS

The entity's cash and cash equivalents are considered to be cash on hand, demand deposits, time deposits and short-term investments with original maturities of three months or less from the date of acquisition. Under state law, the Public Defender may deposit funds in demand deposits, interest bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United State, or under the laws of the United States.

F. INVESTMENTS

Investments are limited by La. Revised Statute 33:2955. The entity's certificates of deposit with original maturities exceeding 90 days are classified as investments. Otherwise, the investments are classified as cash and cash equivalents. In accordance with GASB Statement No. 31, investments are recorded at fair market value, based on quoted market prices, with the corresponding increase or decrease reported in investment earnings.

23RD JUDICIAL DISTRICT PUBLIC DEFENDER
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2026

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

G. RECEIVABLES AND PAYABLES

Receivables consist of all revenues earned at year end and not yet received. Payables consist of all liabilities incurred at year end and not yet paid.

H. 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 revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

I. CAPITAL ASSETS

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 Public Defender maintains a threshold level of \$250 or more for capitalizing capital assets.

Capital assets and depreciation expense are recorded in the Statement of Net Position and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets are depreciated using the straight-line method over their estimated useful lives. Useful lives vary from 5 to 7 years.

J. LEASES

The Public Defender is a lessee under noncancellable lease agreements for an office copier. In accordance with GASB Statement No. 87, *Leases*, the Public Defender recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the financial statements. Lease liabilities are recorded for lease contracts with an initial individual value that is material to the financial statements and with lease periods greater than one year.

At the commencement of a lease, the Public Defender initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The right-to-use asset is initially measured as the initial amount of the lease liability adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Right-to-use lease assets useful lives are determined by the length of the lease period and are amortized using the straight-line method. The Public Defender has elected to use the same capitalization thresholds for leased assets that is uses for those assets purchased.

23RD JUDICIAL DISTRICT PUBLIC DEFENDER
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2026

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. LEASES (continued)

Key estimates and judgements include how the Public Defender determines the discount rate and lease term it uses to discount the expected lease payments to present value. The Public Defender used the market rate of interest at lease inception as the discount rate for leases. Lease term includes the noncancelable period of the lease. Lease payments included in the measurement of the lease payable are composed of fixed payments as outlined in the lease agreements.

K. NET POSITION IN THE GOVERNMENT-WIDE FINANCIAL STATEMENTS

For the government-wide statement of net position, the net position amount is classified and displayed in three components:

- Net investment in capital assets - This component consists of capital assets including restricted capital assets, net of accumulated depreciation and amortization 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 capital assets.
- Restricted net position -This component consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, laws, or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- Unrestricted net position - This component consists of all other net position that do not meet the definition of "restricted" or "net investment in capital assets."

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

23RD JUDICIAL DISTRICT PUBLIC DEFENDER
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2026

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

L. FUND BALANCE OF FUND FINANCIAL STATEMENTS

Nonspendable- represents amounts that are not expected to be converted to cash because they are either not in spendable form or legally or contractually required to be maintained intact.

Restricted- represents balances where constraints have been established by parties outside the Public Defender's office or imposed by law through constitutional provisions or enabling legislation.

Committed- represents balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Public Defender.

Assigned- represents balances that are constrained by the Public Defender's intent to be used for specific purposes, but are neither restricted nor committed.

Unassigned- represents balances for which there are no constraints.

When expenditures are incurred for the purposes for which both restricted and unrestricted amounts are available, the Public Defender restricted amounts first, followed by unrestricted amounts. When expenditures are incurred for purposes for which committed, assigned and unassigned amounts are available, the Public Defender reduces committed amounts first, followed by assigned amounts and then unassigned amounts.

M. COMPENSATED ABSENCES PAYABLE

The Public Defender recognized a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employee, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled during or upon separation from employment. The liability for compensated absences is reported in the government-wide statements only if the liability has matured because of employee resignation or retirement. As of June 30, 2026, the amount recorded as compensated absences payable is \$36,486.

N. IMPLEMENTATION OF NEW ACCOUNTING GASB PRONOUNCEMENTS

The Public Defender implemented GASB No. 103, *Financial Reporting Model Improvements*. The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. The Management's Discussion and Analysis section and budgetary comparison schedule have been revised as a result of the implementation of this standard as of June 30, 2026.

Statement No. 104, *Disclosure of Certain Capital Assets*. The objective of this Statement is to improve financial reporting by providing users of financial statements with essential information about certain types of capital assets in order to make informed decisions and assess accountability. See Capital Asset footnote 5 for changes made as a result of implementing this standard as of June 30, 2026.

23RD JUDICIAL DISTRICT PUBLIC DEFENDER
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2026

2. CASH AND CASH EQUIVALENTS AND CERTIFICATES OF DEPOSITS

At June 30, 2026, the Public Defender had a demand cash account and certificates of deposits (book balances) totaling \$1,258,721. These deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value for the pledged securities plus the federal deposit insurance must at all times equal 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.

Custodial Credit Risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The Public Defender does not have a deposit policy for custodial credit risk. As of June 30, 2026, the bank balance was not exposed to custodial credit risk.

3. RECEIVABLES

The Public Defender's has receivables of \$97,373 at June 30, 2026. These receivables consist of court fees and forfeitures and application fees.

4. EXPENDITURES OF THE PUBLIC DEFENDER PAID BY THE PARISH COUNCIL

The Public Defender has office space housed in the Ascension Parish Courthouse, located in Gonzales, Louisiana. The monthly rent and utilities are paid for by the Parish of Ascension. These expenses are not included in the accompanying financial statements.

5. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended June 30, 2026 for governmental activities are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets being depreciated/amortized:				
Furniture and equipment	\$ 29,527	\$ -	\$ -	\$ 29,527
Right to use assets	18,092	-	-	18,092
Total capital assets being depreciated/amortized	47,619	-	-	47,619
Less accumulated depreciation/amortization:				
Furniture and fixtures	(12,618)	(5,318)	-	(17,936)
Right to use assets	(3,317)	(3,618)	-	(6,935)
Total accumulated depreciation/amortization	(15,935)	(8,936)	-	(24,871)
Governmental activities capital assets, net	\$ 31,684	\$ (8,936)	\$ -	\$ 22,748

For the year ended June 30, 2026, depreciation and amortization expense was \$8,936.

23RD JUDICIAL DISTRICT PUBLIC DEFENDER
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2026

6. LITIGATIONS AND CLAIMS

The Public Defender is not aware of any pending or threatened litigation against the 23rd Judicial District Public Defender as of June 30, 2026. No claims were paid out or litigation costs incurred during the year ended June 30, 2026.

7. GOVERNMENTAL FUND REVENUES AND EXPENDITURES

For the year ended June 30, 2026, the major sources of governmental fund revenues and expenditures were as follows:

Revenues:

State Government

Appropriations – general	\$ 700,263	
Appropriations – special	58,999	
Revenue sharing	-	
Grants	-	
On-behalf payments	-	
Other	-	
Total		759,262

Local Government

Appropriations - general	-	
Appropriations - special	-	
Grants	-	
Statutory fines, forfeitures, fees, court costs, and other	818,300	
Taxes – millages, sales, special and other	-	
Criminal court fund	-	
On-behalf payments	-	
Other	-	
Total		818,300

Charges for Services	30,336
Investment earnings	40,581
Miscellaneous	1,138
Total Revenues	<u>\$1,649,617</u>

23RD JUDICIAL DISTRICT PUBLIC DEFENDER
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2026

7. GOVERNMENTAL FUND REVENUES AND EXPENDITURES (continued)

Expenditures:

Personnel Services and Benefits

Salaries	\$ 318,986	
On-behalf payments – salaries	-	
Retirement contributions	-	
On-behalf payments – retirement	-	
Insurance	75,433	
On-behalf payments – insurance	-	
Payroll Taxes	25,399	
Other	-	
Total		419,818

Professional Development

Dues, Licenses, and registrations	870	
Travel and Training	20,056	
Other	-	
Total		20,926

Operating Costs

Library and research	-	
Contract services – professional fees	26,108	
Contract services – attorney	1,162,183	
Contract services – other	21,412	
Insurance	19,878	
Supplies	12,974	
Utilities and telephone	3,698	
Other	3,283	
Total		

Debt Service

Capital Outlay	1,249,536
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Total Expenditures	4,308
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\$1,694,588

23RD JUDICIAL DISTRICT PUBLIC DEFENDER
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2026

8. LONG-TERM LIABILITIES

The Public Defender has entered into an agreement to lease office equipment. The copy machine lease has a term of 5 years and requires 60 monthly payments of \$359. In accordance with GASB Statement No. 87, *Leases*, a liability has been recorded for the present value of lease payments over the lease term for each agreement. As of June 30, 2026, the value of the lease liability was \$12,204. In determining the present value, a discount rate of 7% was applied. The recorded value of the right to use assets as of the end of the current fiscal year was \$18,092 and the accumulated amortization was \$6,935.

Changes in long-term liability activity for the year ended June 30, 2026, was as follows:

Governmental Activities:	Balance at July 1, 2025	Additions	Reductions	Balance at June 30, 2026	Due Within One Year
Compensated absences payable	\$ 17,842	\$ 18,644	\$ -	\$ 36,486	\$ 1,276
Lease liability	15,530	-	(3,326)	12,204	3,567
Total	<u>\$ 33,372</u>	<u>\$ 18,644</u>	<u>\$ (3,326)</u>	<u>\$ 48,690</u>	<u>\$ 4,843</u>

9. SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date the financial statements were available to be issued, September 30, 2026, and determined that there were no events that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

23RD JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)

BUDGETARY COMPARISON SCHEDULE AND NOTES
TO BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2026

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance with Original Budget - over (under) Final Budget</u>	<u>Actual Amounts Budgetary (and GAAP Basis)</u>	<u>Variance with Final Budget- over (under) Actual Amounts</u>
<u>BUDGETARY REVENUES</u>					
Costs on fines and forfeitures	\$ 600,000	\$ 600,000	\$ -	\$ 818,300	\$ 218,300
Intergovernmental	824,809	824,809	-	759,262	(65,547)
Application fees	24,000	24,000	-	30,336	6,336
Interest	31,912	31,912	-	40,581	8,669
Miscellaneous	2,000	2,000	-	1,138	(862)
Total budgetary revenues	<u>1,482,721</u>	<u>1,482,721</u>	<u>-</u>	<u>1,649,617</u>	<u>166,896</u>
<u>BUDGETARY EXPENDITURES</u>					
General government					
Personnel and related benefits	428,100	428,100	-	419,818	(8,282)
Operating services	68,550	68,550	-	40,703	(27,847)
Professional services	1,207,500	1,207,500	-	1,209,703	2,203
Travel and training	20,100	20,100	-	20,056	(44)
Capital outlay	3,000	3,000	-	-	(3,000)
Debt Service					
Principal	-	-	-	3,326	3,326
Interest	-	-	-	982	982
Total budgetary expenditures	<u>1,727,250</u>	<u>1,727,250</u>	<u>-</u>	<u>1,694,588</u>	<u>(32,662)</u>
Budgetary excess of revenues over (under) expenditures	(244,529)	(244,529)	-	(44,971)	199,558
Budgetary Fund Balance - beginning of period	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,395,621</u>	<u>1,395,621</u>
Budgetary Fund Balance - end of period	<u>\$ (244,529)</u>	<u>\$ (244,529)</u>	<u>\$ -</u>	<u>\$ 1,350,650</u>	<u>\$ 1,595,179</u>
<u>RECONCILIATION TO GAAP BASIS</u>				<u>\$ 1,350,650</u>	
Total Fund Balance GAAP Basis					

NOTES TO BUDGETARY COMPARISON SCHEDULES

Note A- Actual Budget Results

BUDGETARY REVENUES

Differences - final budget to actual:

Actual amounts of costs on fines and forfeitures exceeded the budgeted amounts as budgeted amount was decreased in current year due to anticipated economic strain that did not affect actual amount as anticipated. \$ 218,300

Budget included anticipated grants (pass thru from state) that did not materialize. (65,547)

BUDGETARY EXPENDITURES

Differences - final budget to actual:

Actual cost for dues and seminars, subscriptions, and office supplies did not materialize to be as substantial as expected. The Public Defender anticipated higher cost associated with these items. (27,847)

23RD JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)

SCHEDULE OF COMPENSATION, BENEFITS
AND OTHER PAYMENTS TO CHIEF EXECUTIVE OFFICER
FOR THE YEAR ENDED JUNE 30, 2026

CHIEF EXECUTIVE OFFICER: Tonya B. Clark, Public Defender

	<u>Totals</u>
Salary	\$ 143,750
Benefits - insurance	27,990
Supplemental insurance	2,819
Benefits - dues	1,045
Reimbursements - travel meals	-
Travel - mileage	4,715
Conference fees and travel	1,968
Continuing education fees	375
Malpractice insurance	762
	<u>\$ 183,424</u>

23RD JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)

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

CASH BASIS PRESENTATION
FOR THE YEAR ENDED JUNE 30, 2026

	First Six Month Period Ended 12/31/2025	Second Six Month Period Ended 6/30/2026
Receipts From:		
Ascension Parish Sheriff, Court Costs	\$ 168,407	\$ 155,123
Ascension Parish Sheriff, Bonding Fees	86,022	100,937
Assumption Parish Sheriff, Court Fees	39,925	44,930
Assumption Parish Sheriff, Bonding Fees	28,429	29,906
St. James Parish Sheriff, Court Costs	25,940	14,601
St. James Parish Sheriff, Bonding Fees	16,964	10,997
City of Donaldsonville, Court Costs	9,855	16,134
City of Donaldsonville, Bonding Fees	203	1,723
Town of Gramercy, Court Costs	1,190	1,350
City of Gonzales, Court Costs	19,260	27,450
City of Gonzales, Bonding Fees	4,590	-
Town of Sorrento, Court Costs	90	630
Subtotal Receipts	\$ 400,875	\$ 403,781
 Ending Balance of Amounts Assessed but Not Received	 \$ -	 \$ -



**INDEPENDENT AUDITORS' 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***

Honorable Tonya Clark
23rd Judicial District Public Defender Office
(Parishes of Ascension, Assumption, and St. James)

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of the 23rd Judicial District Public Defender Office, as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise the 23rd Judicial District Public Defender Office's basic financial statements, and we have issued our report thereon dated September 30, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the 23rd Judicial District Public Defender Office's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the 23rd Judicial District Public Defender Office's internal control. Accordingly, we do not express an opinion on the effectiveness of the 23rd Judicial District Public Defender Office's internal control.

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

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the 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 have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 23rd Judicial District Public Defender Office's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. 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 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.

Del 2, Dupuy & Ruiz

Gonzales, Louisiana
September 30, 2026

23RD JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)

SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED JUNE 30, 2026

A. SUMMARY OF AUDIT RESULTS

1. The independent auditors' report expresses an unmodified opinion on whether the basic financial statements of the 23rd Judicial District Public Defender Office were prepared in accordance with GAAP.
2. No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditors' 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*. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of the 23rd Judicial District Public Defender Office, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit for the year ended June 30, 2026.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

None

C. FINDINGS – COMPLIANCE WITH STATE LAWS AND REGULATIONS

None

23rd JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)

SCHEDULE OF PRIOR YEAR FINDINGS
YEAR ENDED JUNE 30, 2026

A. FINDINGS – FINANCIAL STATEMENT AUDIT

None

B. FINDINGS – COMPLIANCE WITH STATE LAWS AND REGULATIONS

None

23RD JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)

STATEWIDE AGREED-UPON PROCEDURES REPORT

FOR THE YEAR ENDED JUNE 30, 2026



INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the 23rd Judicial District Public Defender Office and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2025 through June 30, 2026. The 23rd Judicial District Public Defender Office's management is responsible for those C/C areas identified in the SAUPs.

The 23rd Judicial District Public Defender Office has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period July 1, 2025 through June 30, 2026. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1) Written Policies and Procedures

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

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

Written policies and procedures were obtained and address the functions noted above.

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

Written policies and procedures were obtained and address the functions noted above.

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

Written policies and procedures were obtained and address the functions noted above.

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

Written policies and procedures were obtained and address the functions noted above.

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

Written policies and procedures were obtained and address the functions noted above.

- vi. **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
Written policies and procedures were obtained and address the functions noted above.
- vii. **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
Written policies and procedures were obtained and address the functions noted above.
- viii. **Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
This section is not applicable.
- ix. **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
Written policies and procedures were obtained and address the functions noted above.
- x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
This section is not applicable.
- xi. **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
Written policies and procedures were obtained and address the functions noted above.
- xii. **Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.
Written policies and procedures were obtained and address the functions noted above.

2) Board or Finance Committee

- A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and
 - i. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
The Public Defender does not have a board. The entity operates under the regulation of the State Public Defender Board.

- ii. For those entities reporting on the governmental accounting model, review the minutes from all regularly scheduled board/finance committee meetings held during the fiscal year and observe whether the minutes from at least one meeting each month referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. *Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*
Not applicable.
- iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.
Not applicable.
- iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.
Not applicable.

3) Bank Reconciliations

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

Obtained listing of client bank accounts for the fiscal period from management and management's representation that listing is complete.

- i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);
No exceptions noted.
- ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated, electronically logged); and
No exceptions noted.
- iii. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

No documentation was noted reflecting that reconciling items that have been outstanding for more than 12 months have been researched.

Management's response: The third-party outside accountant contracted with the Public Defender's Office shall be contacted and a coordinated effort will be performed to obtain and research the outstanding items greater than 12 months old. It will be noted in the future that this not occur or that all practicable measures be taken so the same does not occur.

4) Collections (excluding electronic funds transfers)

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

Obtained a listing of deposit sites and management's representation that listing is complete.

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

Obtained a listing of collection locations and management's representation that listing is complete.

- i. Employees responsible for cash collections do not share cash drawers/registers;
No exceptions noted.
- ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternatively, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:

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

No exceptions noted.

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

No exceptions noted.

- iii. Trace the deposit slip total to the actual deposit per the bank statement.
No exceptions noted.
- iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
No exceptions noted.
- v. Trace the actual deposit per the bank statement to the general ledger.
No exceptions noted.

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

- A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).
Obtained listing of locations that process payments and management's representation that listing is complete.
- B. For each location selected under procedure #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that
 - i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;
No exceptions noted.
 - ii. At least two employees are involved in processing and approving payments to vendors;
No exceptions noted.
 - iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;
No exceptions noted.
 - iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and
No exceptions noted.
 - v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.
No exceptions noted.
- C. For each location selected under procedure #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and

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

No exceptions noted.

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

No exceptions noted.

- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

No exceptions noted.

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

- A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

The Public Defender does not have any credit cards; therefore, this section is not applicable.

- B. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement). Obtain supporting documentation, and

- i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and

Not applicable.

- ii. Observe that finance charges and late fees were not assessed on the selected statements.

Not applicable.

- C. Using the monthly statements or combined statements selected under procedure #7B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

Not applicable.

- D. Using the list of terminated employees obtained in Payroll and Personnel procedure #9C identify those individuals who had access to cards and randomly select 5 terminated employees (or all terminated employees with card access if less than 5) from this population. Observe evidence that the cards have been deactivated for these terminated employees. In cases where a card is shared by multiple users, obtain evidence that the terminated employees' access has been removed.

Not applicable.

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

- A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements and obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected

Obtained listing of travel and related expense reimbursements and management's representation that listing is complete.

- i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov);
No exceptions noted.
- ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;
No exceptions noted.
- iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii); and
No exceptions noted.
- iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.
No exceptions noted.

8) Contracts

- A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternatively, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and
- Obtained listing of contracts initiated or renewed during the fiscal period and management's representation that listing is complete.*
- i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;
No applicable.
 - ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter);
No exceptions noted.
 - iii. If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and
No exceptions noted.
 - iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.
No exceptions noted.

9) Payroll and Personnel

- A. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
Obtained listing of employees and management's representation that listing was complete. No exceptions noted.
- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and
- i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);
No exceptions noted.
 - ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;
No exceptions noted.
 - iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and
No exceptions noted.

- iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

No exceptions noted.

- C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.

No termination payments made during the year.

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

Management represented that employer and employee portions of third-party payroll related amounts have been paid and associated forms have been filed by required deadlines.

10) Ethics

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

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

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

11) Debt Service

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

Not applicable.

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

Not applicable.

12) Fraud Notice

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

Management asserted that the entity did not have any misappropriations of public funds or assets.

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

No exceptions noted.

13) Information Technology Disaster Recovery/Business Continuity

- A. Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."**

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

We performed the procedure and discussed the results with management.

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

We performed the procedure and discussed the results with management.

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

We performed the procedure and discussed the results with management.

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

No employees or officials terminated during the fiscal period.

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

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

No exception noted.

14) Prevention of Sexual Harassment

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

No exceptions noted.

- B. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

No exceptions noted.

- C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344:

- i. Number and percentage of public servants in the agency who have completed the training requirements;

No exceptions noted.

- ii. Number of sexual harassment complaints received by the agency;

No exceptions noted.

- iii. Number of complaints which resulted in a finding that sexual harassment occurred;

No exceptions noted.

- iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

No exceptions noted.

- v. Amount of time it took to resolve each complaint.

No exceptions noted.

We were engaged by the 23rd Judicial District Public Defender Office to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the 23rd Judicial District Public Defender Office and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

Dier, Dupuy & Ruiz

Gonzales, Louisiana
September 30, 2026