

**TWENTIETH JUDICIAL DISTRICT PUBLIC DEFENDER
ANNUAL FINANCIAL STATEMENTS
WITH SUPPLEMENTAL INFORMATION
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

THE DISTRICT PUBLIC DEFENDER
 TWENTIETH JUDICIAL DISTRICT OF LOUISIANA
 ANNUAL FINANCIAL STATEMENTS WITH SUPPLEMENTAL INFORMATION
 YEAR END JUNE 30, 2017
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BASIC FINANCIAL STATEMENTS

MC DUFFIE K. HERROD, LTD.

(A Professional Accounting Corporation)

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CERTIFIED PUBLIC ACCOUNTANT

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

Rhonda Covington
The District Public Defender
Twentieth Judicial District of Louisiana
P.O. Box 68
Clinton, Louisiana 70722

We have reviewed the accompanying financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the Twentieth Judicial District Public Defender of Louisiana, as of and for the year ended June 30, 2017, which collectively comprise the Twentieth Judicial District Public Defender's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management of the Twentieth Judicial District Public Defender. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

The management of the Twentieth Judicial District Public Defender 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 designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the review in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants and applicable standards of *Governmental Auditing Standards* issued by the Comptroller General of the United States of America. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

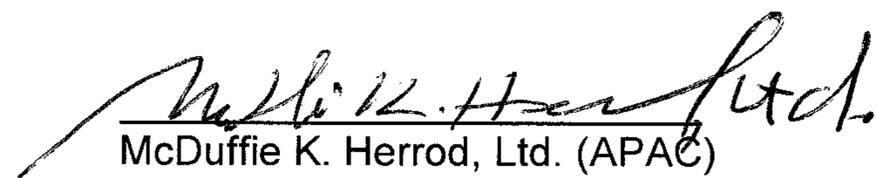
Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison schedules be

presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. Such information was subjected to the procedures applied in the review of the basic financial statements and was compiled from information that is the representation of management. We do not express an opinion or provide any assurance on the required supplementary information.

The accompanying supplementary information listed in the table of contents is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the procedures applied in the review of the basic financial statements and was compiled from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or provide any assurance on the supplementary information.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report, dated December 22, 2017, on the results of our agreed-upon procedures.


McDuffie K. Herrod, Ltd. (APAC)
Clinton, LA
December 22, 2017

REQUIRED SUPPLEMENTAL INFORMATION (Part 1)
MANAGEMENT DISCUSSION AND ANALYSIS

TWENTIETH JUDICIAL DISTRICT PUBLIC DEFENDER
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017

Management's discussion and analysis (MD&A) is a required element of the reporting model adopted by the Government Accounting Standards Board (GASB) in their Statement No. 34. Its purpose is to provide an overview of the financial activities of the Village based on currently known facts, decisions or conditions.

OVERVIEW OF THE FINANCIAL STATEMENT PRESENTATION

These financial statements are comprised of three components - (1) government-wide financial statements, (2) fund financial statements and, (3) notes to the financial statements. There is also other supplemental information contained in this report provided for additional information.

Government-wide Financial Statements. The government-wide financial statements present financial information for all activities of the Public Defender from an economic resource measurement focus using the accrual basis of accounting. These provide both short-term and long-term information about the Public Defender's overall financial status. They include a statement of net assets and statement of activities.

Statement of Net Position. This statement presents information on all of the Public Defender's assets and deferred outflows of resources and liabilities and deferred inflows of resources with the difference between these reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Public Defender is improving or not.

Statement of Activities. This statement presents information showing how the Public Defender's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. This statement is designed to show the Public Defender's financial reliance on general revenues.

The government-wide financial statements can be found on pages 6-7 of this report.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Public Defender uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Twentieth Judicial District Public Defender has only one category of funds: governmental funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements except that the focus with fund statements is to provide a distinct view of the Village's governmental funds only. These statements report short-term fiscal accountability emphasizing the use of spendable resources during the year and balances of spendable resources available at the end of the year.

Because the view of governmental funds is short-term and the view of the government-wide financial statements is long-term, it is useful to compare these two perspectives. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provide reconciliation to the government-wide

TWENTIETH JUDICIAL DISTRICT PUBLIC DEFENDER
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017

statements to assist in understanding the differences between the two viewpoints.

Governmental funds of the Twentieth Judicial District Public Defender include a general fund that is used to account for all accounts not required to be accounted for separately and a special revenue fund used to account for proceeds legally restricted for the purpose of street maintenance.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements and begin on page 12.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Twentieth Judicial District Public Defender's budgetary comparisons that start on page 19. These schedules indicate the Twentieth Judicial District Public Defender's compliance with its adopted and final revised budgets.

FINANCIAL ANALYSIS OF THE PUBLIC DEFENDER

Net position is an indicator of the Twentieth Judicial District Public Defender's financial position from year to year. A summary of net position follows.

		Governmental Activities	
		2017	2016
Assets			
Current and other assets		\$169,697	\$ 92,132
Investments		40,000	40,000
Capital assets, net		4,501	5,805
Total Assets		214,198	137,937
Liabilities			
Current liabilities		3,460	3,058
Total Liabilities		3,460	3,058
Net Position			
Net investment in capital assets		4,501	5,805
Unrestricted		206,237	129,074
Net Position		\$210,738	\$ 134,879

TWENTIETH JUDICIAL DISTRICT PUBLIC DEFENDER
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017

A summary of changes in net position is as follows:

	<u>Governmental Activities</u>	
	<u>2017</u>	<u>2016</u>
Revenues / Transfers		
General revenues:		
Fines and forfeitures	333,900	282,068
Interest earned	156	139
Total Revenues	<u>334,056</u>	<u>282,207</u>
Total Expenses	<u>258,196</u>	<u>232,273</u>
Change in net assets	<u>\$ 75,860</u>	<u>\$ 49,934</u>

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets: The Twentieth Judicial District Public Defender's investment in capital assets, net of accumulated depreciation and related debt at June 30, 2017 and 2016, was \$4,501 and \$5,805 respectively. There were no capital additions during the year.

The Public Defender has not long-term obligations.

BUDGETARY HIGHLIGHTS

The budget for 2017-18 again anticipates grant funding for improving the infrastructure within the Twentieth Judicial District Public Defender's boundaries as well as enhancing police and fire protection. Sales tax collections are not expected to increase in the subsequent year presenting a challenge for capital improvements as well as operations.

ADDITIONAL INFORMATION

A copy of this report or additional information may be obtained by writing or contacting the Public Defender, P.O. Box 68, Clinton, Louisiana 70722, or P.O. Box 575, St. Francisville, Louisiana 70775, 225-683-3620.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

TWENTIETH JUDICIAL DISTRICT PUBLIC DEFENDER
STATEMENT OF NET POSITION
JUNE 30, 2017

ASSETS

Cash & cash equivalents	\$	169,697
Accounts receivable, net		-
Investments		40,000
Capital assets, net of accumulated depreciation		4,501

TOTAL ASSETS		214,198
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DEFERRED OUTFLOWS OF RESOURCES

LIABILITIES

Payroll and related payables	\$	3,460
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DEFERRED INFLOWS OF RESOURCES		-
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NET POSITION

Net investment in capital assets		4,501
Unrestricted		206,237

Total Net Position		210,738
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TOTAL LIABILITIES AND NET POSITION	\$	214,198
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TWENTIETH JUDICIAL DISTRICT PUBLIC DEFENDER
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2017

		Program Revenues			Net Revenues (Expenses)
Functions / Programs	Expenses	Charges for Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Governmental Activities
General government	18,179				(18,179)
Public defense	240,017				(240,017)
Total Governmental Activities	258,196	-	-	-	(258,196)
		General Revenues			
		Fines and forfeitures			333,900
		Interest earned			156
		Total General Revenues			334,056
		Change in Net Position			75,860
		Net Position, beginning			134,878
		Net Position, ending			\$ 210,738

See Accompanying Notes and Accountants' Review Report

FUND FINANCIAL STATEMENTS

TWENITIETH JUDICIAL DISTRICT PUBLIC DEFENDER
 BALANCE SHEET
 JUNE 30, 2017

<u>ASSETS</u>	<u>General Fund</u>
Cash and cash equivalents	\$ 169,697
Receivables, net	-
Investments	40,000
<u>Total Assets</u>	<u>\$ 209,697</u>
<u>LIABILITIES AND FUND BALANCE</u>	
<u>Liabilities</u>	
Payroll and related payables	3,460
<u>Total Liabilities</u>	<u>3,460</u>
<u>Fund Balance</u>	
Unrestricted	206,237
<u>Total Liabilities and Fund Equity</u>	<u>\$ 209,697</u>

See Accompanying Notes and Accountants' Review Report

TWENITIETH JUDICIAL DISTRICT PUBLIC DEFENDER
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION
JUNE 30, 2017

Total Fund Balances - Total Governmental Funds	206,237
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the Governmental Funds Balance Sheet	<u>4,501</u>
Total Net Position - Governmental Activities	210,738

See Accompanying Notes and Accountants' Review Report

TWENITIETH JUDICIAL DISTRICT PUBLIC DEFENDER
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
 YEAR ENDED JUNE 30, 2017

<u>REVENUES</u>	<u>General Fund</u>
Fines and forfeitures	\$ 333,900
Interest earned	156
<u>Total Revenues</u>	<u>\$ 334,056</u>
<u>EXPENDITURES</u>	
General government	18,179
Public defense	238,713
<u>Total Expenditures</u>	<u>256,892</u>
Excess of Revenues over Expenditures - Change in Fund Balance	77,163
Fund Balance, beginning	<u>129,074</u>
Fund Balance, ending	206,237

See Accompanying Notes and Accountants' Review Report

TWENTIETH JUDICIAL DISTRICT PUBLIC DEFENDER
RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENT FUNDS
TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2017

Net Change in Fund Balance - Total Governmental Funds	77,164
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Amounts reported for governmental activities in the
Statement of Activities are different because:

Governmental funds report capital outlays as expenditures.
However, in the Statement of Activities, the cost of those assets
is allocated over their useful lives as depreciation expense. This
is the amount by which depreciation differed from capital
outlay charged in the current period.

<u>(1,304)</u>

Change in Net Position - Governmental Activities	75,860
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See Accompanying Notes and Accountants' Review Report

NOTES TO FINANCIAL STATEMENTS

TWENTIETH JUDICIAL DISTRICT PUBLIC DEFENDER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

INTRODUCTION

The Twentieth Judicial District Public Defender Board was established for the Twentieth Judicial District by Louisiana Revised Statute 15:144 – 15:148. On August 15, 2007, the Board was abolished and authority transferred to the District Public Defender by Act No. 307 known as the Public Defender Act.

The main purpose of the Public Defender is to provide legal counsel for public defendants that could not otherwise afford representation.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation: The accounting and reporting practice of the Twentieth Judicial District Public Defender conforms to governmental accounting principles generally accepted in the United States of America. Such accounting and reporting procedures also conform to the requirements of the Governmental Accounting Standards Public Defender (GASB) which is the standard-setting body for establishing governmental accounting and financial reporting principles.

Financial Reporting Entity: Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Codification Section 2100, the Public Defender includes all funds which are controlled by or dependent on the Public Defender which was determined on the basis of oversight responsibility, including accountability for fiscal and budget matter, designation of management or governing authority and authority to issue debt. While the Public Defender is a part of the district court system, state statute gives each district Public Defender control over its own operations. It operates autonomously from the State of Louisiana and independently from the district court system and, therefore, issues its own financial statements.

Government-Wide Accounting: In accordance with Government Accounting Standards Boards Statement No. 34, the Public Defender has presented a statement of net position and statement of activities for the Public Defender as a whole. These statements include the primary government and its component units, if applicable, with the exception of fiduciary funds. Those funds are reported separately. Government-wide accounting is designed to provide a more comprehensive view of the government's operations and financial position as a single economic entity.

Government-wide statements distinguish between governmental-type and business-type activities. Governmental activities are those financed through taxes, intergovernmental revenues and other non-exchange revenues and are usually reported in governmental and internal service funds. Business activities are financed in whole or in part through fees charged for goods or services to the general public and are usually reported in proprietary funds.

Policies specific to the government-wide statements are as follows:

Eliminating Internal Activity

Interfund receivables and payables are eliminated in the statement of net position except for the net residual amounts due between governmental and business-type activities. These are presented as internal balances. The allocation of overhead expenses from one function to another or within the same function is eliminated in the statement of activities. Allocated expenses are reported by the function to which they were allocated.

TWENTIETH JUDICIAL DISTRICT PUBLIC DEFENDER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

Capitalizing Assets

Tangible and/or intangible assets used in operations with an initial useful life that extends beyond one year are capitalized. Fixed assets, such as furniture and fixtures, are also capitalized. Capital assets are recorded at their historical cost and are depreciated using the straight-line method of depreciation over their estimated useful lives. They are reported net of accumulated depreciation on the statement of net assets.

Program Revenues

The statement of activities presents three categories of program revenues - (1) charges for services; (2) operating grants and contributions; and (3) capital grants and contributions. Charges for services are those revenues arising from charges to customers who purchase, use or directly benefit from goods and services provided by the Twentieth Judicial District Public Defender. Grants and contributions, whether operating or capital in nature, are revenues arising from receipts that are restricted for a specific use.

Indirect Expenses

Expenses are reported according to function except for those that meet the definition of special or extraordinary items. Direct expenses are specifically associated with a service or program. Indirect expenses include general government or administration that cannot be specifically traced to a service or program. Governments are not required to allocate indirect expenses to other functions, and the Twentieth Judicial District Public Defender has chosen not to do so.

Operating / Non-operating Revenues

Proprietary funds separately report operating and non-operating revenues. Revenues from transactions of the Public Defender's operation are considered operating revenues. All other revenues, which are reported as cash flows from capital or non-capital financing and investing, are reported as non-operating revenues.

Restricted Net Position

Restricted net positions are those for which a constraint has been imposed either externally or by law. The Twentieth Judicial District Public Defender recognizes the use of restricted resources for expenditures that comply with the specific restrictions. Restricted resources are exhausted before unrestricted net position is used.

Fund Accounting: The Twentieth Judicial District Public Defender uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities. A fund is a separate entity with a self-balancing set of accounts. Funds of the Twentieth Judicial District Public Defender has only one category: governmental. Each category, in turn, is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

Governmental Funds: Governmental funds account for all or most of the Twentieth Judicial District Public Defender's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term obligations. Governmental funds of the Twentieth Judicial District Public Defender include:

1. General Fund - is the general operating fund of the Public Defender and accounts for all financial resources, except those required to be accounted for in other funds.

Basis of Accounting/Measurement Focus: In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted

TWENTIETH JUDICIAL DISTRICT PUBLIC DEFENDER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. The GASB has issued a Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification). This codification, and subsequent GASB pronouncements, is recognized as generally accepted accounting principles for state and local governments. The accompanying financial statements have been prepared in accordance with such principles.

The type of financial statement presentation determines the accounting and financial reporting treatment applied to a fund.

The government-wide statements are reported using an economic resources measurement focus and the accrual basis of accounting. With this measurement focus, all assets, deferred outflows of resources, liabilities and deferred inflows of resources associated with the operation of governmental-type activities are included in the statement of net position. Revenues are recognized when earned, and expenses are recognized at the time the liabilities are incurred in the statement of activities. In these statements, capital assets are reported and depreciated in each fund, and long-term debt is reported.

The fund statements are reported using a current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements present increases and decreases in net current assets. Expenditures for capital assets are reported as current expenses, and such assets are not depreciated. Principle and interest paid on long-term debt is reported as current expenses.

Budgets: The Twentieth Judicial District Public Defender is not required under Louisiana Revised Statutes to have public meetings on the adoption of its budget. The Twentieth Judicial District Public Defender prepares an annual budget for review by the Louisiana Public Defender Board. It is reviewed periodically during the year.

Cash and Cash Equivalents: Cash includes amounts in demand deposits, interest bearing demand deposits and money market savings. Cash equivalents include amounts in time deposits and those investments with original maturities of ninety (90) days or less. Under state law, the Twentieth Judicial District Public Defender may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law or any other state of the United States or under the laws of the United States.

Investments: Investments are limited by La. Revised Statute 33:2955. If the original maturities of investments exceed 90 days, they 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 value, based on quoted market prices, with the corresponding increase or decrease reported in investment earnings.

Capital Assets: The Twentieth Judicial District Public Defender's assets are recorded at historical cost or estimated cost if historical cost is not available. Depreciation is recorded using the straight-line method over the useful lives of the assets of 5 years for equipment and 7-10 years for office furniture. The Twentieth Judicial District Public Defender's capitalization policy includes adding all assets with a value of \$1,000 or more. However, assets that are less in value may be capitalized if their use will benefit more than one period such as recording equipment or computers.

Long-Term Obligations: In the government-wide financial statements, debt principal payments of governmental-type activities are reported as decreases in the balance of the liability on the statement

TWENTIETH JUDICIAL DISTRICT PUBLIC DEFENDER
NOTES TO FINACIAL STATEMENTS
JUNE 30, 2017

of net position. In the fund financial statements of governmental activities, however, debt principal payments of governmental funds are recognized as expenditures when paid.

The Twentieth Judicial District Public Defender does not have any long-term debt.

Restricted Net Position

Net position that is reserved by external sources such as banks or by law are reported separately as restricted net position. When assets are required to be retained in perpetuity, the resulting non-expendable net position are recorded separately from expendable net position. These are components of restricted net position.

Unrestricted Net Position

This category represents net position not appropriable for expenditures or legally segregated for a specific future use.

In the balance sheet of governmental funds, fund balances are segregated as follows:

Non-spendable - that portion of net resources that cannot be spent because of its form or because it must be maintained intact

Restricted - net resources for which an external and enforceable limitation was placed on its use either by creditors, grantors, contributors or laws/regulations of other governments

Committed - net resources with a self-imposed limitation set in place by the governing body through a formal action of that body as to its intended use prior to year-end

Assigned - net resources for which an intended specific use is placed by the governing body, a committee thereof or by an official designated to handle that particular use not requiring a formal action of the governing body

Unassigned - that portion of net resources not otherwise classified as non-spendable, restricted, committed or assigned, i.e. surplus.

NOTE 2 - CASH AND CASH EQUIVALENTS

Deposits are stated at cost, which approximates market. Under state law, they must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal 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 mutually acceptable to both parties.

Even though pledged securities are considered uncollateralized under the provisions of GASB Statement No. 3, La. Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified that the fiscal agent has failed to pay deposited funds upon demand.

With the adoption of GASB Statement No. 40, only deposits that are considered exposed to custodial credit risk are required to be disclosed. The Twentieth Judicial District Public Defender has no deposits (bank balances) that are considered uninsured and uncollateralized at June 30, 2017.

Cash at June 30, 2017, amounted to \$169,697 held in interest-bearing demand deposits.

TWENTIETH JUDICIAL DISTRICT PUBLIC DEFENDER
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2017

NOTE 3 – INVESTMENTS

Investments can be exposed to custodial credit risk if the securities underlying the investment are uninsured and unregistered, not registered in the name of the entity or are held either by the counter-party's trust department or agent but not in the entity's name. Investments of the Twentieth Judicial District Public Defender are certificates of deposit held by the counter-party in the Twentieth Judicial District Public Defender's name. They are secured from risk by \$250,000 of federal deposit insurance and pledged collateral.

Investments of the Public Defender include long-term certificates of deposit in the amount of \$40,000 held at The Highlands Bank. The cost equals the fair market value at June 30, 2017.

NOTE 4 – RECEIVABLES

The following is a summary of governmental funds receivables at June 30, 2017:

There were no receivables at year-end.

NOTE 5 -CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2017, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital Assets, being depreciated				
Furniture and equipment	\$12,633			\$12,633
Less: Accumulated depreciation	6,828			8,132
Capital Assets, total	<u>\$5,805</u>			<u>\$4,501</u>

NOTE 6 -ACCOUNTS AND OTHER PAYABLES

The following is a summary of current payables at June 30, 2017:

Payroll withholding taxes	\$3,460
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NOTE 7 - OTHER POST-EMPLOYMENT BENEFITS

The Public Defender does not provide any post-employment benefits to its employees.

TWENTIETH JUDICIAL DISTRICT PUBLIC DEFENDER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 8 – GOVERNMENTAL FUND REVENUES AND EXPENDITURES

For the year ended June 30, 2017, the major sources of governmental fund revenues and expenditures were as follows:

Revenues:

Local Government		
Statutory fines, forfeitures, fee, Court costs and other	\$333,900	<u>333,900</u>
Investment Earnings		156
Total Revenues		<u>334,056</u>

Expenditures:

Personnel Services and Benefits		
Salaries	127,230	
Payroll taxes	10,187	<u>137,417</u>
Total		<u>137,417</u>

Professional Development		
Dues, licenses, and registrations	707	
Travel	956	<u>1,663</u>
Total		<u>1,663</u>

Operating Costs		
Library and Research	2,921	
Contract Services – attorney/legal	76,953	
Contract services – other	0	
Insurance	505	
Lease - Office	9,600	
Utilities and Telephone	5,845	
Other	23,292	
Total		<u>119,116</u>

Capital Outlay	<u>0</u>
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Total Expenditures	<u><u>\$258,196</u></u>
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NOTE 9 -RELATED PARTY TRANSACTIONS

There were no related party transactions that require disclosure.

TWENTIETH JUDICIAL DISTRICT PUBLIC DEFENDER
NOTES TO FINACIAL STATEMENTS
JUNE 30, 2017

NOTE 10 - LITIGATION

The Twentieth Judicial District Public Defender is not involved in any litigation and is not aware of any claims outstanding that require disclosure in the accompanying financial statements.

NOTE 11 -SUBSEQUENT EVENTS

There have been no transactions or events subsequent to year end through December 22, 2017, the date on which the financial statements were available to be issued that would materially impact the accompanying financial statements.

REQUIRED SUPPLEMENTAL INFORMATION

PART 2 OF 2

THE DISTRICT PUBLIC DEFENDER TWENTIETH JUDICIAL DISTRICT OF LOUISIANA
 BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 YEAR ENDED JUNE 30, 2017

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
State Government Contributions	124,149	124,149	116,384	7,765
Corporations-Special	45,000	45,000	36,000	9,000
Criminal Bond Fees	18,500	18,500	25,855	(7,355)
District Criminal Court Charges for Service	100,000	100,000	107,210	(7,210)
Investment Earnings	30,500	30,500	42,531	(12,031)
	155	155	156	(1)
Total Revenues	318,304	318,304	328,136	(9,832)
EXPENDITURES				
General Government:				
Salaries and payroll taxes	138,700	138,700	137,417	1,283
Travel	3,568	3,568	5,048	(1,480)
Operating Sevices	24,547	24,547	27,642	(3,095)
Professional Services	94,640	94,640	76,953	17,687
Acquisitions	300	300		300
Other Oppering Expenses	2,250	2,250	9,832	(7,582)
	264,005	264,005	256,893	7,112
Total Expenditures	264,005	264,005	256,893	7,112
Change in Fund Balances	54,299	54,299	71,243	(16,944)
Fund Balances, beginning	34,133	34,133	129,073	7,736
Fund Balances, ending	88,432	88,432	200,316	0

See Accompanying Independent Accountant's Review Report

SUPPLEMENTAL INFORMATION

TWENITIETH JUDICIAL DISTRICT PUBLIC DEFENDER
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS
TO AGENCY HEAD
YEAR ENDED JUNE 30, 2017

Public Defender: Rhonda Covington	
Salary	\$ 90,000
Membership dues	231
Reimbursements	2,163
	<u>\$ 92,394</u>

See Accompanying Notes and Accountants' Review Report

AGREED-UPON PROCEDURES

MC DUFFIE K. HERROD, LTD.
(A Professional Accounting Corporation)

McDUFFIE K. HERROD
CERTIFIED PUBLIC ACCOUNTANT

Member:

American Institute of CPAs
Society of Louisiana CPAs

POST OFFICE BOX 8436
12410 WOODVILLE ST.
CLINTON, LA 70722

Telephone (225) 683-3888
Facsimile (225) 683-6733

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Rhonda Covington
The District Public Defender
Twentieth Judicial District of Louisiana
P.O. Box 68
Clinton, Louisiana 70722

We have performed the procedures enumerated below, which were agreed to by the Public Defender and the Louisiana Legislative Auditor, on the Public Defender's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended June 30, 2017, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Public Defender's management is responsible for its financial records and compliance with applicable laws and regulations. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

Public Bid Law

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding \$30,000, and public works exceeding \$152,550. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1775 (the state procurement code) or R.S. 38:2211-2296 (the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

There were no expenditures for the year ended June 30, 2017 that were subject to the public bid law.

Code of Ethics for Public Officials and Public Employees

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

Management provided us with the requested information.

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

Management provided us with the requested information.

4. Report whether any employees' names appear on both lists obtained in Procedures 2 and 3.

None of the employees included on the list provided by management for agreed-upon Procedure 3 appeared on the list provided by management for agreed-upon Procedure 2.

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

Management provided the requested information. None of the businesses of board members, employees, and board members' and employees' immediate families appeared as vendors on the list of disbursements.

Budgeting

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

Management provided us with a copy of the original budget and all amendments to the budget during the year.

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

No applicable to this agency.

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

There were no exceptions noted.

Accounting and Reporting

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

Compare the selected disbursements to the supporting documentation, and:

(a) Report whether the six disbursements agree to the amount and the payee in the supporting documentation.

Each of the six selected disbursements agreed with the amount and payee in the supporting documentation.

(b) Report whether the six disbursements were coded to the correct fund and general ledger account.

All six of the disbursements were properly coded to the correct fund and general ledger account.

(c) Report whether the six disbursements were approved by proper authorities.

Meetings

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

The Board is not required to and does not hold monthly meetings.

Debt

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

We scanned all bank deposit slips for the fiscal year, and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

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

We scanned payroll disbursements and found no payments or approval for payments to employees that would constitute bonuses, advances, or gifts.

Prior-Year Comments

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

The prior year report did not include any suggestions, exceptions, recommendations, or comments.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Public Defender's compliance with the foregoing matters. 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.

The purpose of this report is solely to describe the scope of testing performed on the Public Defender's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, 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 Louisiana Legislative Auditor as a public document.



McDuffie K. Herrod, Ltd.
Clinton, LA

December 22, 2017

THE DISTRICT PUBLIC DEFENDER
TWENTIETH JUDICIAL DISTRICT OF LOUISIANA
SCHEDULE OF FINDINGS
FOR THE YEAR ENDED JUNE 30, 2017

A. PRIOR YEAR FINDINGS - FINANCIAL STATEMENT

There were no prior year findings to report

B. CURRENT YEAR FINDINGS – FINANCIAL STATEMENTS

There are no current year findings to report.

C. MANAGEMENT LETTER ITEMS

There are no management letter items to report as of June 30, 2017.

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

12/27/2017 (Date Transmitted)

M K HERROD, CPA	(CPA Firm Name)
12410 WOODVILLE ST	(CPA Firm Address)
CLINTON, LA 70722	(City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of 12/27/2017 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Public Bid Law

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes No []

Code of Ethics for Public Officials and Public Employees

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

Yes No []

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

Yes No []

Budgeting

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

Yes No []

Accounting and Reporting

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

Yes No []

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

Yes No []

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

Yes No []

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

Yes No []

Meetings

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

Yes No []

Debt

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

Yes No []

Advances and Bonuses

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

Yes No []

Prior-Year Comments

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

Yes No []

General

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes No []

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

Yes No []

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

Yes No []

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes No []

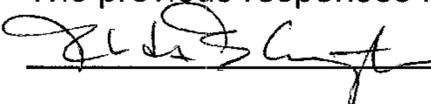
We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.

Yes No []

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes No []

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

	Secretary	District Defender	Date	12/27/17
_____	Treasurer	_____	Date	
_____	President	_____	Date	