

THIRTEENTH JUDICIAL DISTRICT
PUBLIC DEFENDER
Financial Report
Year Ended June 30, 2021

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James L. Nicholson, Jr., CPA
Michael A. Roy, CPA
Lisa Trouille Manuel, CPA
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John S. Dowling, CPA - 1904-1984
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Harold Dupre, CPA - 1996
Dwight Ledoux, CPA - 1998
Joel Lanclos, Jr., CPA - 2003
G. Kenneth Pavy, II, CPA - 2020

INDEPENDENT AUDITOR'S REPORT

To the Public Defender of
Thirteenth Judicial District
Public Defender
Evangeline Parish, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the major fund of the Thirteenth Judicial District Public Defender as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Thirteenth Judicial District Public Defender's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

To the Public Defender of
Thirteenth Judicial District
Public Defender
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Opinions

In our opinion, based on our audit, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of Thirteenth Judicial District Public Defender, as of June 30, 2021, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule on page 24 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the 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.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Thirteenth Judicial District Public Defender's basic financial statements. The other supplementary information on page 26 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The other supplementary information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Justice Funding Schedule is fairly stated in all material respects in relation to the basic financial statements as a whole.

To the Public Defender of
Thirteenth Judicial District
Public Defender
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Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated December 22, 2021, on our consideration of Thirteenth Judicial District 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 Thirteenth Judicial District 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 Thirteenth Judicial District Public Defender's internal control over financial reporting and compliance.

John L. Dowling & Company

Opelousas, Louisiana
December 22, 2021

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

Thirteenth Judicial District Public Defender
Evangeline Parish, Louisiana

Statement of Net Position
June 30, 2021

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 236,032
Due from other governmental units	26,803
Capital assets (net)	<u>97,853</u>
Total assets	<u>360,688</u>
LIABILITIES	
Accounts payable	5,250
Accrued liabilities	<u>1,610</u>
Total liabilities	<u>6,860</u>
NET POSITION	
Net investment in capital assets	97,853
Unrestricted	<u>255,975</u>
Total net position	<u>\$ 353,828</u>

The accompanying notes are an integral part of this statement.

Thirteenth Judicial District Public Defender
 Evangeline Parish, Louisiana

Statement of Activities
 Year Ended June 30, 2021

Activities	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Fees, Fines and Charges for Services	Operating grants and contributions	Governmental Activities
Governmental activities:				
General government	<u>\$ 485,797</u>	<u>\$ 272,167</u>	<u>\$ 511,811</u>	\$298,181
		General revenues:		
				Interest and investment earnings <u>339</u>
				Change in net position 298,520
				Net position - July 1, 2020 <u>55,308</u>
				Net position - June 30, 2021 <u>\$353,828</u>

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS

Thirteenth Judicial District Public Defender
Evangeline Parish, Louisiana

Balance Sheet
Governmental Fund - General Fund
June 30, 2021

ASSETS

Current assets:	
Cash	\$ 236,032
Accounts receivable	<u>26,803</u>
Total current assets	<u>\$ 262,835</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ 5,250
Salaries and payroll taxes payable	<u>1,610</u>
Total liabilities	<u>6,860</u>
 Fund balance:	
Unassigned	<u>255,975</u>
 Total liabilities and fund balance	<u>\$ 262,835</u>

The accompanying notes are an integral part of this statement.

Thirteenth Judicial District Public Defender
Evangeline Parish, Louisiana

Reconciliation of the Governmental Fund Balance Sheet
to the Statement of Net Position
June 30, 2021

Total fund balance for the governmental fund at June 30, 2021		\$ 255,975
Total net position reported for governmental activities in the statement of net position is different because:		
Cost of capital assets at June 30, 2021	\$ 98,036	
Less: Accumulated depreciation as of June 30, 2021	<u>(183)</u>	<u>97,853</u>
Net position at June 30, 2021		<u>\$ 353,828</u>

The accompanying notes are an integral part of this statement.

Thirteenth Judicial District Public Defender
Evangeline Parish, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Fund - General Fund
Year Ended June 30, 2021

Revenues:	
Court cost on fines and forfeitures -	
City court	\$ 16,922
Parish court	261,470
Fees for indigents	11,204
State grant	511,811
Interest income	<u>339</u>
Total revenues	<u>801,746</u>
Expenditures:	
Current -	
General government - judicial:	
Attorney fees	345,792
Contract labor	384
Dues & subscriptions	1,557
Office expense	7,883
Miscellaneous expense	5,175
Professional fees	69,613
Salaries and related benefits	55,210
Capital assets	<u>98,036</u>
Total expenditures	<u>583,650</u>
Net change in fund balance	218,096
Fund balance, beginning	<u>37,879</u>
Fund balance, ending	<u>\$ 255,975</u>

The accompanying notes are an integral part of this statement.

Thirteenth Judicial District Public Defender
Evangeline Parish, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balance of the Governmental Fund
to the Statement of Activities
Year Ended June 30, 2021

Total net change in fund balance for year ended June 30, 2021 per the statement of revenues, expenditures and changes in fund balance		\$ 218,096
The change in net position reported for governmental activities in the statement of activities is different because:		
Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balance	\$ 98,036	
Depreciation expense	<u>(183)</u>	97,853
Revenues reported in the statement of activities do not provide current financial resources are not reported as revenues in the governmental funds		
Change in unavailable revenues		<u>(17,429)</u>
Change in net position for the year ended June 30, 2020 per the statement of activities		<u>\$ 298,520</u>

The accompanying notes are an integral part of this statement.

THIRTEENTH JUDICIAL DISTRICT PUBLIC DEFENDER
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements

(1) Summary of Significant Accounting Policies

The accompanying financial statements of the Thirteenth Judicial District Public Defender have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

The Thirteenth Judicial District Public Defender has been created by and in accordance with provisions of Louisiana Revised Statute 15:141-184 and Act 307 cited as the Louisiana Public Defender Act, for the purpose of employing appointed attorneys to defend indigent defenders.

This report includes all funds, which are controlled by or dependent on the Public Defender as an independent political subdivision of the State of Louisiana. The Public Defender is part of the district court system of the State of Louisiana; however it operates independently. These financial statements include only the transactions of this Public Defender.

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The statement of net position and statement of activities display information about the reporting government as a whole. They include the fund of the reporting entity, which is considered to be a governmental activity. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

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

THIRTEENTH JUDICIAL DISTRICT PUBLIC DEFENDER
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

Fund Financial Statements (FFS)

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

The fund of the Public Defender is classified as a governmental fund. The emphasis on fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the entity or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The major fund and only fund of the Public Defender is described below:

Governmental Fund -

General Fund

The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the Public Defender and is used to account for the operations of the Public Defender's office. The various fees and charges due to the Public Defender's office are accounted for in this fund. General operating expenditures are paid from this fund.

C. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

THIRTEENTH JUDICIAL DISTRICT PUBLIC DEFENDER
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

Measurement Focus

On the government-wide statement of net position and the statement of activities, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery) and financial position. All assets and liabilities (whether current or noncurrent) associated with its activities are reported. Government-wide fund equity is classified as net position. In the fund financial statements, the "current financial resources" measurement focus is used. Only current financial assets and liabilities are generally included on its balance sheet. Their operating statement presents sources and uses of available spendable financial resources during a given period. This fund uses fund balance as its measure of available spendable financial resources at the end of the period.

Basis of Accounting

In the government-wide statement of net position and statement of activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred, or economic asset used. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Revenues are classified by source and expenditures are classified by function and character. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

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

THIRTEENTH JUDICIAL DISTRICT PUBLIC DEFENDER
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

Program revenues

Program revenues included in the statement of activities are derived directly from the program itself or from parties outside the Public Defender's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the Public Defender's general revenues.

Allocation of indirect expenses

The Public Defender reports all direct expenses by function in the statement of activities. Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the statement of activities. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Interest on long-term debt is considered an indirect expense and is reported separately on the statement of activities.

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Equity

Cash and interest-bearing deposits

For purposes of the statement of net position, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the Public Defender.

Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities include court costs on fines and forfeitures.

Deferred Outflows of Resources and Deferred Inflows of Resources

In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively. There are no deferred inflows or outflows as of June 30, 2021.

THIRTEENTH JUDICIAL DISTRICT PUBLIC DEFENDER
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

Equity Classifications

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

- a. Net investment in capital assets – consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.
- b. Restricted net position – consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.
- c. Unrestricted net position – consist of all other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

In the fund statements, governmental fund equity is classified as fund balance. As such, fund balances of the governmental fund are classified as follows.

- a. Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
- b. Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- c. Committed – amounts that can be used only for specific purposes determined by a formal decision of the highest level of decision-making authority for the Public Defender.
- d. Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Public Defender’s adopted policy, only the Coordinator may assign amounts for specified purposes.
- e. Unassigned – all other spendable amounts.

THIRTEENTH JUDICIAL DISTRICT PUBLIC DEFENDER
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

When an expenditure is incurred for the purposes for which both restricted and unrestricted fund balance is available, the Public Defender considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Public Defender considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Public Defender has provided otherwise in his commitment or assignment actions.

E. Budgetary and Budgetary Accounting

A budget for the General Fund was prepared on a basis consistent with generally accepted accounting principals (GAAP). Budgeted amounts are as originally prepared or amended by the Public Defender. All budgetary appropriations lapse at the end of each fiscal year.

F. Vacation and Sick Leave

The Public Defender has not established a formal policy relating to the vesting and accrual of vacation and sick leave. At June 30, 2021, the Public Defender has no accumulated leave benefits required to be reported in accordance with GASB statement No. 16 "Accounting for Compensated Absences".

G. Use of Estimates

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

(2) Cash and Interest-Bearing Deposits

Under state law, the Public Defender may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Public Defender may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2021, the Public Defender has cash demand deposits (book balances) totaling \$236,032.

THIRTEENTH JUDICIAL DISTRICT PUBLIC DEFENDER
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Public Defender's deposits may not be recovered or will not be able to recover collateral securities that are in the possession of an outside party. These deposits are stated at cost, which approximates market. Under state law these deposits (or the resulting bank balances) must be secured by federal deposit insurance or federal security, 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 bank. 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. Deposit balances (bank balances) at June 30, 2021, consisting of interest-bearing accounts totaled \$274,903. Of the bank balance, \$250,000 was covered by federal depository insurance and \$24,903 was covered by pledged securities. The Public Defender does not have a policy for custodial credit risk.

(3) Capital Assets

	Balances July 1, 2020	<u>Additions</u>	<u>Disposals</u>	Balances June 30, 2021
Governmental activities				
Building	\$ -	\$ 96,536	\$ -	\$ 96,536
Equipment	-	1,500	-	1,500
<u>Totals at historical cost</u>	<u>-</u>	<u>98,036</u>	<u>-</u>	<u>98,036</u>
Less accumulated depreciation				
Building	-	172	-	172
Equipment	-	11	-	11
<u>Total accumulated depreciation</u>	<u>-</u>	<u>183</u>	<u>-</u>	<u>183</u>
Governmental Activities				
Capital assets, net	<u>-</u>	<u>97,853</u>	<u>-</u>	<u>97,853</u>

Depreciation expense was charged to governmental activities as follows:

General Government \$ 183

THIRTEENTH JUDICIAL DISTRICT PUBLIC DEFENDER
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

(4) Governmental Fund Revenues and Expenditures

For the year ended June 30, 2021, the major sources of governmental fund revenues and expenditures were as follows:

Revenues:

State government -	
Grants	\$ 511,811
Local government -	
Statutory fines, forfeitures, fees and court costs	289,596
Investment earnings	<u>339</u>
Total revenues	<u>\$ 801,746</u>

Expenditures:

Personnel services and benefits -	
Salaries	\$ 51,267
Payroll taxes	<u>3,943</u>
Total	<u>55,210</u>
Professional development -	
Dues, licenses, registrations	1,557
Travel	<u>1,079</u>
Total	<u>2,636</u>
Operating costs -	
Contract services -attorney/legal	345,792
Contract services - other	384
Other	<u>81,592</u>
Total	<u>427,768</u>
Capital outlay	<u>98,036</u>
Total expenditures	<u>\$ 583,650</u>

THIRTEENTH JUDICIAL DISTRICT PUBLIC DEFENDER
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

(5) Litigation

There is no litigation pending against the Public Defender at June 30, 2021.

(6) Other Post-Employment Benefits (OPEB)

The Public Defender does not provide post-employment benefits to retirees and therefore is not required to report under GASB Statement No. 75, Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions.

(7) Compensation, Benefits, and Other Payments to Public Defender: Trisha Ward

A detail of compensation, benefits, and other payments paid to Public Defender, Trisha Ward for the year ended June 30, 2021, follows:

Purpose	Amount
Management fees	\$ 42,499
Reimbursements	9,788
Total	\$ 52,287

A detail of compensation, benefits, and other payments paid to Interim Public Defender, David Marcantel for the year ended June 30, 2021, follows:

Purpose	Amount
Management fees	\$ 15,000
Reimbursements	2,025
Total	\$ 17,025

THIRTEENTH JUDICIAL DISTRICT PUBLIC DEFENDER
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

(8) Subsequent Event Review

Subsequent events were evaluated through December 22, 2021, the date of which the financial statements were available to be issued. As of December 22, 2021, there were no subsequent events noted.

(9) Uncertainties

In March 2020, the World Health Organization declared the outbreak of Covid 19 as a pandemic. This matter may negatively impact the results of the District's operations and financial position, but the financial impact cannot be reasonably estimated at this time.

**REQUIRED
SUPPLEMENTARY INFORMATION**

Thirteenth Judicial District Public Defender
Evangeline Parish, Louisiana

Budgetary Comparison Schedule - Revenues and Expenditures
General Fund
Year Ended June 30, 2021

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Court cost on fines and forfeitures -				
City court	\$ 11,500	\$ 11,500	\$ 16,922	\$ 5,422
Parish court	51,000	51,000	261,470	210,470
Fees for indigents	8,300	8,300	11,204	2,904
State Grant	310,000	310,000	511,811	201,811
Interest income	150	150	339	189
Total revenues	<u>380,950</u>	<u>380,950</u>	<u>801,746</u>	<u>420,796</u>
Expenditures:				
Current -				
General government - judicial:				
Attorney fees	278,500	278,500	345,792	(67,292)
Contract labor	52,000	52,000	384	51,616
Dues & subscriptions	1,100	1,100	1,557	(457)
Office expense	4,400	4,400	7,883	(3,483)
Miscellaneous expense	-	-	5,175	(5,175)
Professional fees	15,000	15,000	69,613	(54,613)
Salaries and related benefits	34,000	34,000	55,210	(21,210)
Capital assets	-	-	98,036	(98,036)
Total expenditures	<u>385,000</u>	<u>385,000</u>	<u>583,650</u>	<u>(198,650)</u>
Net change in fund balance	(4,050)	(4,050)	218,096	222,146
Fund balance, beginning	<u>37,879</u>	<u>37,879</u>	<u>37,879</u>	<u>-</u>
Fund balance, ending	<u>\$ 33,829</u>	<u>\$ 33,829</u>	<u>\$ 255,975</u>	<u>\$ 222,146</u>

See independent auditor's report.

OTHER SUPPLEMENTARY INFORMATION

Thirteenth Judicial District Public Defender
Evangeline Parish, Louisiana

Justice Funding Schedule
General Fund
Year Ended June 30, 2021

	<u>FIRST SIX MONTH PERIOD ENDED 12/31/2020</u>	<u>SECOND SIX MONTH PERIOD ENDED 6/30/2021</u>
Receipts From:		
Evangeline Parish Sheriff, Criminal Court Costs/Fees	\$ 20,772	\$ 173,548
Evangeline Parish Sheriff, Bond Fees	11,735	32,925
Ville Platte City Court, Criminal Court Costs/Fees	4,082	8,863
Ville Platte City Court, Bond Fees	-	510
Subtotal Receipts	<u>36,589</u>	<u>215,846</u>
Ending Balance of Amounts Assessed but not Received	<u>-</u>	<u>-</u>

See independent auditor's report.

RELATED REPORTS

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Russell J. Stelly, CPA - 1942 - 2019

Van L. Auld, CPA

Retired

Harold Dupre, CPA - 1996
Dwight Ledoux, CPA - 1998
Joel Lanclos, Jr., CPA - 2003
G. Kenneth Pavy, II, CPA - 2020

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Public Defender
Thirteenth Judicial District
Public Defender
Opelousas, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of the Thirteenth Judicial District Public Defender, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Thirteenth Judicial District Public Defender's basic financial statements, and have issued our report thereon dated December 22, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Thirteenth Judicial District Public Defender'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 Thirteenth Judicial District Public Defender's internal control. Accordingly, we do not express an opinion on the effectiveness of the Thirteenth Judicial District Public Defender's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or 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 charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2021-1 that we consider to be a significant deficiency.

To the Public Defender
Thirteenth Judicial District
Public Defender
Evangeline Parish, Louisiana

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Thirteenth Judicial District Public Defender'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 statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that is required to be reported under Government Auditing Standards and which is described in the accompanying schedule of findings and response as item 2021-2.

Thirteenth Judicial District Public Defender's Response to Findings

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

John S. Dowling & Company
Opelousas, Louisiana
December 22, 2021

THIRTEENTH JUDICIAL DISTRICT PUBLIC DEFENDER
Evangeline Parish, Louisiana
Schedule Of Findings and Responses
For The Year Ended June 30, 2021

A. SUMMARY OF AUDIT RESULTS

1. We have audited the basic financial statements of the Thirteenth Judicial District Public Defender as of and for the year ended June 30, 2021, and have issued our report thereon dated December 22, 2021. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of the Uniform Guidance. Our audit of the financial statements as of June 30, 2021, resulted in an unmodified opinion.
2. One significant deficiency and no material weaknesses relating to the audit of the financial statements was reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
3. One instance of noncompliance relating to the audit of the financial statements was reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
4. No management letter was issued for the Thirteenth Judicial District Public Defender as of and for the year ended June 30, 2021.
5. There was no single audit required under the Uniform Guidance.

B. FINDINGS – FINANCIAL STATEMENT AUDIT

Internal Control

2021-1 Inadequate Segregation of Duties within the Accounting System

Condition: Due to the small number of employees, the Thirteenth Judicial District Public Defender did not have adequate segregation of functions within the accounting system.

Criteria: Proper internal controls dictate that the duties be segregated so that no one individual performs or controls all duties related to the accounting system.

Cause: There are a small number of employees at the Thirteenth Judicial District Public Defender performing the daily operating activities.

Effect: Without adequate segregation of duties and oversight, errors or fraud could occur and not be detected, increasing the loss or theft of assets.

Recommendation: The Thirteenth Judicial District Public Defender should ensure that no single individual controls all facets of the accounting system and that adequate supervision is implemented. Separating incompatible duties and performing supervisory review is significant in reducing risk.

THIRTEENTH JUDICIAL DISTRICT PUBLIC DEFENDER
Evangeline Parish, Louisiana
Schedule of Findings and Responses
For the Year Ended June 30, 2021

B. FINDINGS – FINANCIAL STATEMENT AUDIT (Continued)

Internal Control Material to the Financial Statements (Continued)

2021-1 Inadequate Segregation of Duties within the Accounting System (Continued)

Response: We will hire an additional secretary this week. That should allow for a policy of approval; or other segregated activities to be properly undertaken.

Contact person: Trisha Ward

Compliance

2021-2 Budget Amendment

Condition: Total expenditures exceeded budgeted expenditures by \$198,651, or 52%.

Criteria: Louisiana Revised Statute (RS 39:1310-1311) states that the budget must be amended when actual expenditures exceed budgeted expenditures by more than five percent.

Cause: The budget was not amended to account for the increase in expenditures.

Effect: The budget was not amended, and the actual expenditures exceeded the budgeted expenditures by more than five percent.

Recommendations: The District should budget expenditures more accurately in the future to reflect actual expenditures.

Response: I thought that I could amend the budget at any time before the end of the fiscal year. We also have expanded the number for contractors and full-time employees. In the future, I will have a better idea of how to predict costs.

Contact person: Trisha Ward

THIRTEENTH JUDICIAL DISTRICT PUBLIC DEFENDER
Evangeline Parish, Louisiana
Schedule of Prior Year Findings
For the Year Ended June 30, 2021

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

N/A

SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

N/A

SECTION III - MANAGEMENT LETTER

N/A