

**16TH JUDICIAL DISTRICT
PUBLIC DEFENDERS' OFFICE**

FINANCIAL REPORT

June 30, 2021

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INDEPENDENT AUDITOR'S REPORT

To the District Public Defender of the
16th Judicial District Public Defenders' Office
New Iberia, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the major fund, of the 16th Judicial District Public Defenders' Office (District) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District'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.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the District, 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 information on page 23 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 District's basic financial statements. The other supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The Judicial System Funding Schedule – Receiving Entity included in other supplementary 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. 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 Judicial System Funding Schedule – Receiving Entity 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 our report dated October 25, 2021 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District'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 District's internal control over financial reporting and compliance.

KOLDER, SLAVEN & COMPANY, LLC
Certified Public Accountants

New Iberia, Louisiana
October 25, 2021

BASIC FINANCIAL STATEMENTS

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

16th JUDICIAL DISTRICT PUBLIC DEFENDERS' OFFICE
Parishes of Iberia, St. Martin, and St. Mary

Statement of Net Position
June 30, 2021

	Governmental Activities
ASSETS	
Current assets:	
Cash and interest-bearing deposits	\$ 648,178
Due from other governments	79,754
Prepaid expenses	<u>11,128</u>
Total current assets	739,060
Noncurrent assets:	
Capital assets, net of accumulated depreciation	<u>6,231</u>
Total assets	<u>745,291</u>
LIABILITIES	
Current liabilities:	
Accounts payable	9,975
Accrued liabilities	58,248
Compensated absences	<u>12,412</u>
Total current liabilities	<u>80,635</u>
NET POSITION	
Net investment in capital assets	6,231
Unrestricted	<u>658,425</u>
Total net position	<u>\$ 664,656</u>

The accompanying notes are an integral part of the basic financial statements.

16th JUDICIAL DISTRICT PUBLIC DEFENDERS' OFFICE
Parishes of Iberia, St. Martin, and St. Mary

Statement of Activities
For the Year Ended June 30, 2021

Activities	Expenses	Program Revenues		Governmental Activities Net (Expense) Revenue and Change in Net Position
		Charges for Services and Fines	Operating Grants and Contributions	
Governmental activities:				
General government	<u>\$ 1,865,568</u>	<u>\$ 784,658</u>	<u>\$ 1,275,813</u>	<u>\$ 194,903</u>
	General revenues:			
	Miscellaneous Income			7,940
	Interest income			<u>171</u>
	Total general revenues			<u>8,111</u>
	Change in net position			203,014
	Net position, beginning			<u>461,642</u>
	Net position, ending			<u>\$ 664,656</u>

The accompanying notes are an integral part of the basic financial statements.

FUND FINANCIAL STATEMENTS

16th JUDICIAL DISTRICT PUBLIC DEFENDERS' OFFICE
 Parishes of Iberia, St. Martin, and St. Mary
 Governmental Fund

Balance Sheet
 June 30, 2021

	<u>General Fund</u>
ASSETS	
Assets:	
Cash and interest-bearing deposits	\$ 648,178
Due from other governments	79,754
Prepaid expenses	<u>11,128</u>
Total assets	<u>\$ 739,060</u>
LIABILITIES AND FUND BALANCE	
Liabilities:	
Accounts payable	\$ 9,975
Payroll taxes payable	<u>58,248</u>
Total liabilities	<u>68,223</u>
Fund balance:	
Nonspendable - prepaid items	11,128
Unassigned	<u>659,709</u>
Total fund balance	<u>670,837</u>
Total liabilities and fund balance	<u>\$ 739,060</u>

The accompanying notes are an integral part of the basic financial statements.

16th JUDICIAL DISTRICT PUBLIC DEFENDERS' OFFICE
Parishes of Iberia, St. Martin, and St. Mary

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	\$ 670,837
Total net position reported for governmental activities in the statement of net position is different because:	
Capital assets used in governmental activities are not financial resources and; therefore, are not reported in the funds. Those assets consist of:	
Capital assets, net of \$145,458 accumulated depreciation	6,231
Noncurrent liabilities at June 30, 2021:	
Compensated absences	<u>(12,412)</u>
Net position at June 30, 2021	<u>\$ 664,656</u>

The accompanying notes are an integral part of the basic financial statements.

16th JUDICIAL DISTRICT PUBLIC DEFENDERS' OFFICE
 Parishes of Iberia, St. Martin, and St. Mary
 Governmental Fund

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

	General Fund
Revenues:	
Intergovernmental revenues -	
District assistance fund - Louisiana IDAB	\$ 1,275,813
Court cost and bond forfeitures	738,570
Charges for services -	
Partially indigent and application fees	46,088
Interest income	171
Miscellaneous	7,940
Total revenues	2,068,582
Expenditures:	
Current -	
Indigent defense:	
Operations	1,862,400
Capital outlay	786
Total expenditures	1,863,186
Net change in fund balance	205,396
Fund balance, beginning	465,441
Fund balance, ending	\$ 670,837

The accompanying notes are an integral part of the basic financial statements.

16th JUDICIAL DISTRICT PUBLIC DEFENDERS' OFFICE
Parishes of Iberia, St. Martin, and St. Mary

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

Net change in fund balance for the year ended June 30, 2021, per statement of revenues, expenditures and changes in fund balance	\$205,396
The change in net position reported for governmental activities in the statement of activities is different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Depreciation expense for the year ended June 30, 2021	(526)
Differences between the amounts reported as expenses in the statement of activities and those reported as expenditures in the fund financial statements.	
Compensated absences	<u>(1,856)</u>
Total changes in net position for the year ended June 30, 2021 per statement of activities	<u>\$203,014</u>

The accompanying notes are an integral part of the basic financial statements.

16th JUDICIAL DISTRICT PUBLIC DEFENDERS' OFFICE
Parishes of Iberia, St. Martin and St. Mary

Notes to Basic Financial Statements

INTRODUCTION

The 16th Judicial District Public Defenders' Office (District) provides criminal defense to indigent persons in Louisiana's 16th Judicial District (Iberia, St. Martin, and St. Mary Parishes). The function is accomplished by maintaining an administrative staff and contracting for legal and other defense experts.

The accounting and reporting policies of the District conform to accounting principles generally accepted in the United States of America as applicable to governments. Such accounting and reporting procedures also conform to the requirements of the industry guide, *Audits of State and Local Governmental Units*.

(1) Summary of Significant Accounting Policies

A. Financial Reporting Entity

The District is part of the operations of the Louisiana Public Defender Board. House Bill No. 436, Act No. 307 of the 2007 regular legislative session enacted the Louisiana Public Defender Act, effective August 15, 2007, creating the Louisiana Public Defender Board with oversight responsibilities of service regions and individual district public defender offices. The Louisiana Public Defender Board, which is established as a state agency, is to provide for the supervision, administration, and delivery of a statewide public defender system that is independent of local politics. Service regions are created to help provide supervision over district offices. The Louisiana Public Defender Board has the power to provide for the powers and duties of district public defenders and for the filling of vacancies.

The accompanying financial statements present information only on the Offices maintained by the 16th Judicial District Public Defenders' Office.

B. Basis of Presentation

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

Government-Wide Financial Statements (GWFS)

The statement of net position and the statement of activities display information about the District as a whole. These statements include all the financial activities of the District. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources 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, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from nonexchange transactions are recognized in accordance with professional standards.

16th JUDICIAL DISTRICT PUBLIC DEFENDERS' OFFICE
Parishes of Iberia, St. Martin and St. Mary

Notes to Basic Financial Statements (Continued)

The statement of activities presents a comparison between direct expenses and program revenues for the District'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 of services offered by the District, and (b) grants and contributions that are restricted to meeting the operational or capital requirement of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements (FFS)

The District 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 District's functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the District or its total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures of the individual governmental fund is at least 10 percent of the corresponding total for all governmental funds. The major fund and only fund of the District is described below:

Governmental Fund –

General Fund – This fund is the primary operating fund of the District and it accounts for the operations of the District. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and internal policy.

C. Measurement Focus/Basis of Accounting

The amounts reflected in the governmental 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 the District's operations.

The amounts reflected in the governmental funds 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 District 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. The governmental fund uses the following practices in recording revenues and expenditures:

16th JUDICIAL DISTRICT PUBLIC DEFENDERS' OFFICE
Parishes of Iberia, St. Martin and St. Mary

Notes to Basic Financial Statements (Continued)

Revenues

Court costs, bond forfeitures, fees from indigents, and intergovernmental revenues are recorded when the District is entitled to the funds.

Interest on interest-bearing deposits is recorded or accrued as revenues when earned. Substantially all other revenues are recorded when received.

Expenditures

The District's primary expenditures include salaries and contracted legal services, which are recorded when the liability is incurred. Capital expenditures and purchases of various operating supplies are regarded as expenditures at the time purchased.

D. Budgets

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with the Budget Act of the State of Louisiana, the District prepares an operating budget for the General Fund at least fifteen days prior to the commencement of the budgetary year-end. The operating budget includes proposed expenditures and the means of financing them for the upcoming year.
2. A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgetary appropriations lapse at the end of each fiscal year.
6. The budget for the General Fund is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted or as finally amended by the District. Such amendments were not material in relation to the original appropriations.

E. Cash and Interest-Bearing Deposits

Cash and interest-bearing deposits include amounts in demand deposits, interest-bearing demand deposits, and time deposits. They are stated at cost, which approximates market.

16th JUDICIAL DISTRICT PUBLIC DEFENDERS' OFFICE
Parishes of Iberia, St. Martin and St. Mary

Notes to Basic Financial Statements (Continued)

F. Capital Assets

Capital assets are capitalized at historical cost or estimated cost (the extent to which fixed asset costs have been estimated and the methods of estimation should be disclosed) if historical cost is not available (or describe other method of valuation). Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District maintains a threshold level of \$1,000 or more for capitalizing capital assets.

Capital assets 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, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Assets Class</u>	<u>Estimated Useful Lives</u>
Furniture and equipment	3 - 10 years

G. Compensated Absences

Employees of the District can earn up to 40 to 120 hours of vacation leave each year, depending on their length of service. Employees can carry over up to 40 hours of unused vacation leave per year which must be used within 12 months. A maximum of 120 hours of unearned vacation leave will be paid out upon separation of employment. Employees can earn 80 hours of sick leave per year and can carry over 40 hours of unused leave to the next year. Once an employee has accrued 120 hours of sick leave, the employee will stop accruing sick leave until the employee has less than 120 hours in their sick leave balance. Sick leave is not compensable if an employee leaves the service of the District. At June 30, 2021, the District has compensated absences in the amount of \$12,412.

H. 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 outflows or inflows as of June 30, 2021.

I. Equity Classifications

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

16th JUDICIAL DISTRICT PUBLIC DEFENDERS' OFFICE
Parishes of Iberia, St. Martin and St. Mary

Notes to Basic Financial Statements (Continued)

- a. Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of 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 restricted assets reduced by liabilities and deferred inflows of resources related to the restricted assets.
- c. Unrestricted net position – All other net position that do not meet the definition of “restricted” or “net investment in capital assets.”

In the fund financial statements, governmental fund equity is classified as fund balance. As such, fund balance of the governmental fund is 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 District, which is the highest level of decision-making authority.
- 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 District’s adopted policy, only the District may assign amounts for specified purposes.
- e. Unassigned – all other spendable amounts.

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

16th JUDICIAL DISTRICT PUBLIC DEFENDERS' OFFICE
Parishes of Iberia, St. Martin and St. Mary

Notes to Basic Financial Statements (Continued)

J. Estimates

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

(2) Cash and Interest-Bearing Deposits

Under state law, the District 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 District 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 District has interest-bearing deposits (book balances) totaling \$648,178.

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 similar 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 District or the pledging fiscal agent bank by a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at June 30, 2021, are secured as follows:

Bank balances	<u>\$ 650,831</u>
Federal deposit insurance	<u>\$ 650,831</u>

There were no deposits that were exposed to custodial credit risk. The District does not have a policy for custodial credit risk.

(3) Due From Other Governments

At June 30, 2021, the amounts due from other governmental agencies consist of the following:

Court fees	\$ 47,598
Other	<u>32,156</u>
	<u>\$ 79,754</u>

16th JUDICIAL DISTRICT PUBLIC DEFENDERS' OFFICE
Parishes of Iberia, St. Martin and St. Mary

Notes to Basic Financial Statements (Continued)

(4) Capital Assets

Capital asset activity for the year ended June 30, 2021 was as follows:

	<u>7/1/2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>6/30/2021</u>
Capital assets:				
Furniture and equipment	\$ 151,689	\$ -	\$ -	\$ 151,689
Less: accumulated depreciation				
Furniture and equipment	<u>144,932</u>	<u>526</u>	<u>-</u>	<u>145,458</u>
Capital assets, net	<u>\$ 6,757</u>	<u>\$ (526)</u>	<u>\$ -</u>	<u>\$ 6,231</u>

Depreciation expense in the amount of \$526 was charged to general government.

(5) Changes in Compensated Absences

The following is a summary of compensated absences transactions for the year ended June 30, 2021:

	<u>Balance 7/1/2020</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 6/30/2021</u>	<u>Due Within One Year</u>
Compensated absences	<u>\$ 10,556</u>	<u>\$ 11,736</u>	<u>\$ 9,880</u>	<u>\$ 12,412</u>	<u>\$ 12,412</u>

(6) Operating Leases

The District entered into a lease agreement for various copiers commencing on March 6, 2017. Lease expense for the year ended June 30, 2021 totaled \$8,171. Future minimum lease payments due under the lease terms are as follows:

2022	<u>\$ 7,955</u>
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(7) Risk Management

The District is exposed to risks of loss in the areas of general liability, malpractice, property hazards and workers' compensation. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year, nor have settlements exceeded coverage for the past three years.

16th JUDICIAL DISTRICT PUBLIC DEFENDERS' OFFICE
Parishes of Iberia, St. Martin and St. Mary

Notes to Basic Financial Statements (Continued)

(8) Governmental Office 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	\$ 1,275,813
Local government -	
Statutory fines, forfeitures, fees, court costs, and other	738,570
Charges for services	46,088
Investment earnings	171
Miscellaneous	7,940
Total revenues	<u>\$ 2,068,582</u>

Expenditures:

Personnel services and benefits -	
Salaries	\$ 1,035,683
Retirement contributions	19,706
Insurance	121,990
Payroll taxes	80,690
Total	<u>1,258,069</u>

Professional development -

Dues, licenses, and registrations	<u>1,530</u>
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Operating costs -

Library and research	20,772
Contract services - attorney/legal	410,446
Contract services - other	62,082
Lease - office	45,568
Lease - autos and other	8,171
Travel - transportation	1,902
Insurance	3,278
Supplies	19,543
Repairs and maintenance	5,003
Utilities and telephone	26,036
Total	<u>602,801</u>

Capital outlay

786

Total expenditures

\$ 1,863,186

16th JUDICIAL DISTRICT PUBLIC DEFENDERS' OFFICE
Parishes of Iberia, St. Martin and St. Mary

Notes to Basic Financial Statements (Continued)

(9) Schedule of Compensation, Benefits and Other Payments to Agency Head

The schedule of compensation, benefits and other payments to the District's agency head is as follows:

<u>Purpose</u>	<u>Margaret S. Leblanc</u>
Salary	\$ 97,500
Benefits - insurance	6,093
Benefits - retirement	2,925

(10) Uncertainties Arising During and After Financial Statement Date

As a result of the spread of the COVID-19 Coronavirus, economic uncertainties have arisen which may have and continue to impact the District's ongoing operations. The extent and severity of the potential impact on future operations is unknown at this time.

REQUIRED SUPPLEMENTARY INFORMATION

16th JUDICIAL DISTRICT PUBLIC DEFENDERS' OFFICE
Parishes of Iberia, St. Martin, and St. Mary
General Fund

Budgetary Comparison Schedule
For the Year Ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance - Positive (Negative)
Revenues:				
Intergovernmental revenues -				
District assistance fund - Louisiana IDAB	\$ 1,028,716	\$ 1,181,523	\$ 1,275,813	\$ 94,290
Court cost and bond forfeitures	598,654	775,127	738,570	(36,557)
Charges for services -				
Partially indigent and application fees	54,371	48,808	46,088	(2,720)
Interest income	258	182	171	(11)
Miscellaneous	150	4,795	7,940	3,145
Total revenues	1,682,149	2,010,435	2,068,582	58,147
Expenditures:				
Current -				
Indigent defense:				
Operations	1,843,822	1,985,786	1,862,400	123,386
Capital outlay	3,394	786	786	-
Total expenditures	1,847,216	1,986,572	1,863,186	123,386
Net change in fund balance	(165,067)	23,863	205,396	181,533
Fund balance, beginning	465,441	465,441	465,441	-
Fund balance, ending	\$ 300,374	\$ 489,304	\$ 670,837	\$ 181,533

OTHER SUPPLEMENTARY INFORMATION

16th JUDICIAL DISTRICT PUBLIC DEFENDERS' OFFICE
Parishes of Iberia, St. Martin, and St. Mary

Justice System Funding Schedule - Receiving Entity
As Required by Act 87 of the 2020 Regular Legislative Session
For the Year Ended June 30, 2021

Cash Basis Presentation	First Six Month Period Ended <u>12/31/2020</u>	Second Six Month Period Ended <u>6/30/2021</u>
Receipts from:		
Breaux Bridge City Court, Criminal Court Costs/Fees	\$ 5,470	\$ 10,260
Franklin City Court, Criminal Court Costs/Fees	4,365	6,480
Jeanerette City Court, Criminal Court Costs/Fees	27,945	19,305
Morgan City Court, Criminal Court Costs/Fees	15,029	24,787
New Iberia City Court, Criminal Court Costs/Fees	22,995	30,096
City of Patterson, Criminal Court Costs/Fees	13,383	16,684
City of St. Martinville, Criminal Court Costs/Fees	-	13,670
Iberia Parish Sheriff, Criminal Court Costs/Fees	59,345	45,488
St. Martin Parish Sheriff, Criminal Court Costs/Fees	62,884	103,797
St. Mary Parish Sheriff, Criminal Court Costs/Fees	36,772	29,009
Iberia Parish Sheriff, Bond Fees	32,331	43,273
St. Mary Parish Sheriff, Bond Fees	22,957	34,109
St. Martin Parish Sheriff, Bond Fees	<u>28,303</u>	<u>29,164</u>
Total Receipts	<u>\$ 331,779</u>	<u>\$ 406,122</u>

**INTERNAL CONTROL, COMPLIANCE
AND
OTHER MATTERS**

KOLDER, SLAVEN & COMPANY, LLC

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

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To the District Public Defender of the
16th Judicial District Public Defenders' Office
New Iberia, 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 16th Judicial District Public Defenders' Office (District) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated October 25, 2021.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 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 District'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 Legislative Auditor as a public document.

KOLDER, SLAVEN & COMPANY, LLC
Certified Public Accountants

New Iberia, Louisiana
October 25, 2021

16th JUDICIAL DISTRICT PUBLIC DEFENDER'S OFFICE
Parishes of Iberia, St. Martin and St. Mary

Summary Schedule of Current and Prior Year Findings
and Management's Corrective Action Plan

Part I. Current Year Findings and Management's Corrective Action Plan

A. Internal Control Findings -

There are no findings to report under this section.

B. Compliance Findings -

There are no findings to report under this section.

Part II. Prior Year Findings

A. Internal Control Findings -

There are no findings to report under this section.

B. Compliance Findings -

There are no findings to report under this section.