

LOUISIANA DISTRICT PUBLIC DEFENDERS

ADVISORY SERVICES

**Compliance with Reporting Requirements
for the Fiscal Year Ended June 30, 2024
Issued November 19, 2025**

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November 19, 2025

**THE HONORABLE J. CAMERON HENRY, JR.,
PRESIDENT OF THE SENATE
THE HONORABLE PHILLIP R. DEVILLIER,
SPEAKER OF THE HOUSE OF REPRESENTATIVES**

Dear Senator Henry and Representative DeVillier:

Attached is my annual report to the legislature on the Louisiana District Public Defenders (public defenders). This report addresses the public defenders' statutory compliance with using the standardized reporting format for presenting their revenues and expenditures and presents related findings and recommendations. We have also included the revenue and expenditure data for the public defenders (with related findings and recommendations) as presented in their 2024 financial reports.

I hope this report will benefit you in your legislative decision-making process.

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor

MJW/aa

PDD2024



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BACKGROUND INFORMATION

Basis for Reporting

Louisiana Revised Statute (R.S.) 24:515.1.A states, "The legislature hereby recognizes that the reporting, accounting, and audit system of the district public defenders is fragmented and does not provide a comprehensive picture of certain judicial finances and the costs of operating the indigent defender system."

R.S. 24:515.1.C requires the Legislative Auditor to "develop, supervise, and require the use of uniform, standardized, and consistent terminology for use in reporting on each source of revenue and each category of expenditure in order to provide for clarity." To comply with that directive, the Legislative Auditor's staff developed a standardized reporting format (see *Detailed Financial Data* beginning on page 9) for major revenues and expenditures of public defenders. Input was received from the staff of the Office of the State Public Defender (Office) (formerly Louisiana Public Defender Board) and Louisiana Supreme Court Office of the Judicial Administrator when developing this format.

R.S. 24:515.1.F requires the Legislative Auditor to annually submit to the legislature a report detailing compliance with the requirements, a report outlining the information contained in the uniform audit reports, and any findings and recommendations resulting from an analysis of the information submitted by public defenders.

The procedures we performed for this report did not constitute an examination or review in accordance with generally accepted governmental auditing or attestation standards. Consequently, we provide no opinion, attestation, or other form of assurance with respect to the information upon which our work was based. This report is a public document, and it has been distributed to appropriate public officials.

Other Important Considerations

While Louisiana has 42 judicial districts, the Legislative Auditor's office will receive 41 financial reports, as the operations of the 11th and 42nd districts are reported annually in a single financial report. The reason for this combined report was provided in the districts' 2024 financial report as follows:

Pursuant to Act No. 416 of the 2007 Regular Session of the Louisiana Legislature, the former 11th Judicial District, which was comprised of Sabine and DeSoto Parishes, was split along parish boundaries as of January 1, 2009. Sabine Parish became the "new" Eleventh Judicial District; and DeSoto Parish became the newly created Forty-second Judicial District. Whereas Act No. 416 made provisions for judges, law clerks, court reporters, and the district attorney and assistants, it made no provisions for public defender services of the districts after the split. One Chief Defender operates the two districts under

a cooperative endeavor agreement as one entity. The agreement expires June 30, 2027.

Although the 11th and 42nd districts are reported together in a single financial report, each district will be shown individually.

List of Agencies Contained in This Report

This report contains information on 42 of the 42 public defenders in Louisiana. Table 1 lists each of the 42 public defenders and the parishes in which they operate.

Table 1 Louisiana District Public Defenders – Districts and Parishes	
Judicial District	Parish
1st	Caddo
2nd	Bienville/Claiborne/Jackson
3rd	Lincoln/Union
4th	Morehouse/Ouachita
5th	Franklin/Richland/West Carroll
6th	East Carroll/Madison/Tensas
7th	Catahoula/Concordia
8th	Winn
9th	Rapides
10th	Natchitoches
11th	Sabine
12th	Avoyelles
13th	Evangeline
14th	Calcasieu
15th	Acadia/Lafayette/Vermilion
16th	Iberia/St. Martin/St. Mary
17th	Lafourche
18th	Iberville/Pointe Coupee/West Baton Rouge
19th	East Baton Rouge
20th	East Feliciana/West Feliciana
21st	Livingston/St. Helena/Tangipahoa
22nd	St. Tammany/Washington
23rd	Ascension/Assumption/St. James
24th	Jefferson
25th	Plaquemines
26th	Bossier/Webster
27th	St. Landry
28th	LaSalle
29th	St. Charles
30th	Vernon
31st	Jefferson Davis
32nd	Terrebonne
33rd	Allen
34th	St. Bernard
35th	Grant
36th	Beauregard
37th	Caldwell
38th	Cameron
39th	Red River
40th	St. John the Baptist
Orleans	Orleans
42nd	DeSoto
Source: Information obtained from the Louisiana Supreme Court's website (http://www.lasc.org).	

FINDINGS AND RECOMMENDATIONS

Compliance with Standardized Reporting Format

We reviewed public defender financial reports for the year ended June 30, 2024, to determine each public defender's compliance with the standardized reporting format as required by R.S. 24:515.1. During our review we noted that all reports included a separate uniform schedule as required by the *Louisiana Governmental Audit Guide*.

Deficit Spending (Excess of Expenditures over Revenues)

Twelve public defender reports included deficit spending for the year ended June 30, 2024. It should be noted that although 12 public defender reports included deficit spending, all had a positive ending fund balance.

Table 2 presents a listing of all public defender reports that included deficit spending for the year ended June 30, 2024, and their respective ending fund balances.

Table 2 Louisiana District Public Defenders A Summary of Deficit Spending and Ending Fund Balance As Of and For the Fiscal Year Ended June 30, 2024			
Judicial District	Parish	Expenditures over Revenues	Ending Fund Balance
3rd	Lincoln/Union	(\$84,390)	\$302,202
6th	East Carroll/Madison/Tensas	(\$38,953)	\$224,210
7th	Catahoula/Concordia	(\$11,752)	\$415,293
9th	Rapides	(\$49,891)	\$277,147
11th	Sabine	(\$639)	\$47,686
12th	Avoyelles	(\$19,584)	\$281,072
20th	East Feliciana/West Feliciana	(\$1,821)	\$147,239
22nd	St. Tammany/Washington	(\$367,158)	\$691,840
27th	St. Landry	(\$96,184)	\$436,088
36th	Beauregard	(\$21,264)	\$78,455
37th	Caldwell	(\$40,067)	\$63,595
38th	Cameron	(\$67,691)	\$184,655
Source: Information obtained from public defender financial reports.			

Legislative Auditor's Recommendation

The Office should continue to monitor the fiscal operations and financial position of all public defenders. This monitoring should include ensuring that expenditures do not exceed the total of funds available, including fund balance, and developing a written corrective action plan should fund balance decrease below 15% of total annual expenditures. The Office should monitor these plans closely and provide guidance to public defenders.

ANNUAL FINANCIAL INFORMATION

The revenue and expenditure data provided in this section was presented for the fiscal year ended June 30, 2024. We did not perform an audit, and we are not offering an opinion on the financial statements of the public defenders.

The following information was obtained from the financial reports received by the Legislative Auditor's office. These annual financial reports can be found at <https://www.la.la.gov/reports/audit-reports>. The type of report received for each public defender (compilation, review, or audit) is identified in Table 4.

Summarized Financial Data

Revenue Data

- For the fiscal year ending June 30, 2024, the revenues of the public defenders ranged from a high of \$14 million to a low of \$66,511.
- Combined revenues of the public defenders totaled \$74.8 million. Of the total revenues, \$37.8 million came from state funding distributed by the Office of the State Public Defender (formerly Louisiana Public Defender Board).

Expenditure Data

- For the fiscal year ending June 30, 2024, the expenditures of the public defenders ranged from a high of \$13.5 million to a low of \$134,202.
- Combined expenditures of the public defenders totaled \$69.6 million.

Table 3 presents summarized financial data for all 42 district offices as reported in the 41 financial reports received by the Legislative Auditor's office for the fiscal year ended June 30, 2024.

Table 3
Louisiana District Public Defenders
Summarized Financial Data for the Fiscal Year Ended June 30, 2024

Judicial District	Parish	Revenues	Expenditures	Excess (Deficit) of Revenues over Expenditures
1st	Caddo	\$3,783,859	\$3,399,060	\$384,799
2nd	Bienville/Claiborne/Jackson	576,330	573,633	2,697
3rd	Lincoln/Union	593,173	677,563	(84,390)
4th	Morehouse/Ouachita	2,652,038	2,618,101	33,937
5th	Franklin/Richland/West Carroll	675,003	638,019	36,984
6th	East Carroll/Madison/Tensas	598,264	637,217	(38,953)
7th	Catahoula/Concordia	451,430	463,182	(11,752)
8th	Winn	524,689	384,790	139,899
9th	Rapides	1,401,504	1,451,395	(49,891)
10th	Natchitoches	594,695	571,438	23,257
11th	Sabine	428,884	429,523	(639)
12th	Avoyelles	491,578	511,162	(19,584)
13th	Evangeline	873,782	781,198	92,584
14th	Calcasieu	3,253,152	2,813,563	439,589
15th	Acadia/Lafayette/Vermilion	5,468,326	3,797,485	1,670,841
16th	Iberia/St. Martin/St. Mary	2,385,399	2,218,760	166,639
17th	Lafourche	1,182,022	1,047,981	134,041
18th	Iberville/Pointe Coupee/West Baton Rouge	1,305,347	957,852	347,495
19th	East Baton Rouge	5,965,909	5,959,301	6,608
20th	East Feliciana/West Feliciana	485,522	487,343	(1,821)
21st	Livingston/St. Helena/Tangipahoa	4,021,397	3,807,360	214,037
22nd	St. Tammany/Washington	3,635,237	4,002,395	(367,158)
23rd	Ascension/Assumption/St. James	1,661,867	1,381,814	280,053
24th	Jefferson	4,297,082	4,015,614	281,468
25th	Plaquemines	487,110	401,330	85,780
26th	Bossier/Webster	2,674,928	2,478,932	195,996
27th	St. Landry	1,153,926	1,250,110	(96,184)
28th	LaSalle	278,279	244,551	33,728
29th	St. Charles	1,358,271	1,336,447	21,824
30th	Vernon	935,023	827,800	107,223
31st	Jefferson Davis	686,563	593,867	92,696
32nd	Terrebonne	1,744,374	1,424,341	320,033
33rd	Allen	339,677	282,181	57,496
34th	St. Bernard	759,673	626,725	132,948
35th	Grant	544,588	515,891	28,697
36th	Beauregard	541,907	563,171	(21,264)
37th	Caldwell	275,424	315,491	(40,067)
38th	Cameron	66,511	134,202	(67,691)
39th	Red River	181,528	163,737	17,791
40th	St. John the Baptist	993,285	924,811	68,474
Orleans	Orleans	14,040,052	13,478,603	561,449
42nd	DeSoto	464,505	443,290	21,215
Total		\$74,832,113	\$69,631,229	\$5,200,884
Maximum		\$14,040,052	\$13,478,603	\$1,670,841
Average		\$1,781,717	\$1,657,886	\$123,831
Mininum		\$66,511	\$134,202	(\$367,158)

Table 4

Report Type Judicial Districts	Audit 1st Caddo	Audit 2nd Bienville/ Claiborne/ Jackson	Audit 3rd Lincoln/ Union
Revenues:			
State Government			
Appropriations/Grants	\$2,255,861	\$313,580	\$27,185
Local Government			
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	987,124	260,113	478,432
Other Grants and Contributions			
Charges for Services	56,298		81,426
Investment Earnings & Other	484,576	2,637	6,130
Total Revenues	\$3,783,859	\$576,330	\$593,173
Expenditures:			
Personnel Services and Benefits	1,856,692		38,981
Professional Development	15,902		341
Operating Costs	1,526,466	573,633	638,241
Debt Service			
Capital outlay			
Total Expenditures	\$3,399,060	\$573,633	\$677,563
Excess (Deficit) of Revenues over Expenditures	\$384,799	\$2,697	(\$84,390)
Beginning Fund Balance	\$946,411	\$349,005	\$386,592
Ending Fund Balance	\$1,331,210	\$351,702	\$302,202

Table 4

Report Type Judicial Districts	Audit 4th Morehouse/ Ouachita	Audit 5th Franklin/ Richland/ West Carroll	Audit 6th East Carroll/ Madison/ Tensas
Revenues:			
State Government			
Appropriations/Grants	\$1,586,837	\$352,934	\$221,934
Local Government			
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	990,329	322,054	343,906
Other Grants and Contributions			
Charges for Services	74,872		9,991
Investment Earnings & Other		15	22,433
Total Revenues	\$2,652,038	\$675,003	\$598,264
Expenditures:			
Personnel Services and Benefits	824,801	198,894	289,790
Professional Development	10,283		2,405
Operating Costs	1,783,017	439,125	345,022
Debt Service			
Capital outlay			
Total Expenditures	\$2,618,101	\$638,019	\$637,217
Excess (Deficit) of Revenues over Expenditures	\$33,937	\$36,984	(\$38,953)
Beginning Fund Balance	\$1,128,803	\$67,474	\$263,163
Ending Fund Balance	\$1,162,740	\$104,458	\$224,210

Table 4

Report Type Judicial Districts	Review 7th Catahoula/ Concordia	Audit 8th Winn	Audit 9th Rapides
Revenues:			
State Government			
Appropriations/Grants	\$338,453	\$416,993	\$957,908
Local Government			
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	104,409	107,696	405,004
Other Grants and Contributions			38,592
Charges for Services			
Investment Earnings & Other	8,568		
Total Revenues	\$451,430	\$524,689	\$1,401,504
Expenditures:			
Personnel Services and Benefits	166,029		393,802
Professional Development			31,490
Operating Costs	297,153	384,790	1,026,103
Debt Service			
Capital outlay			
Total Expenditures	\$463,182	\$384,790	\$1,451,395
Excess (Deficit) of Revenues over Expenditures	(\$11,752)	\$139,899	(\$49,891)
Beginning Fund Balance	\$427,045	\$22,578	\$327,038
Ending Fund Balance	\$415,293	\$162,477	\$277,147

Table 4

Report Type Judicial Districts	Audit 10th Natchitoches	Audit 11th Sabine	Review 12th Avoyelles
Revenues:			
State Government			
Appropriations/Grants	\$354,548	\$366,575	\$262,857
Local Government			
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	240,147	62,223	224,809
Other Grants and Contributions			
Charges for Services			
Investment Earnings & Other		86	3,912
Total Revenues	\$594,695	\$428,884	\$491,578
Expenditures:			
Personnel Services and Benefits	165,783	38,244	190,145
Professional Development		924	
Operating Costs	405,655	390,355	321,017
Debt Service			
Capital outlay			
Total Expenditures	\$571,438	\$429,523	\$511,162
Excess (Deficit) of Revenues over Expenditures	\$23,257	(\$639)	(\$19,584)
Beginning Fund Balance	\$73,164	\$48,325	\$300,656
Ending Fund Balance	\$96,421	\$47,686	\$281,072

Table 4

Report Type Judicial Districts	Audit 13th Evangeline	Audit 14th Calcasieu	Audit 15th Acadia/ Lafayette/ Vermilion
Revenues:			
State Government			
Appropriations/Grants	\$391,484	\$1,614,218	\$3,262,865
Local Government			
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	478,314	1,166,627	1,982,416
Other Grants and Contributions		307,515	92,913
Charges for Services	3,984	164,792	130,132
Investment Earnings & Other			
Total Revenues	\$873,782	\$3,253,152	\$5,468,326
Expenditures:			
Personnel Services and Benefits	342,089	1,661,203	1,442,503
Professional Development	11,030	12,485	2,610
Operating Costs	407,946	1,083,090	2,313,698
Debt Service			38,674
Capital outlay	20,133	56,785	
Total Expenditures	\$781,198	\$2,813,563	\$3,797,485
Excess (Deficit) of Revenues over Expenditures	\$92,584	\$439,589	\$1,670,841
Beginning Fund Balance	\$177,638	\$2,310,505	\$756,730
Ending Fund Balance	\$270,222	\$2,750,094	\$2,427,571

Table 4			
Report Type Judicial Districts	Audit 16th Iberia/ St. Martin/ St. Mary	Audit 17th Lafourche	Audit 18th Iberville/ Pointe Coupee/ West Baton Rouge
Revenues:			
State Government			
Appropriations/Grants	\$1,493,888	\$744,177	\$365,284
Local Government			
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	842,920	420,901	839,526
Other Grants and Contributions			
Charges for Services	44,746		
Investment Earnings & Other	3,845	16,944	100,537
Total Revenues	\$2,385,399	\$1,182,022	\$1,305,347
Expenditures:			
Personnel Services and Benefits	1,087,673	726,866	342,904
Professional Development	1,650	11,742	
Operating Costs	1,121,017	309,373	582,761
Debt Service	8,420		8,000
Capital outlay			24,187
Total Expenditures	\$2,218,760	\$1,047,981	\$957,852
Excess (Deficit) of Revenues over Expenditures	\$166,639	\$134,041	\$347,495
Beginning Fund Balance	\$792,215	\$395,297	\$1,319,879
Ending Fund Balance	\$958,854	\$529,338	\$1,667,374

Table 4

Report Type Judicial Districts	Audit 19th East Baton Rouge	Review 20th East Feliciana/ West Feliciana	Audit 21st Livingston/ St. Helena/ Tangipahoa
Revenues:			
State Government			
Appropriations/Grants	\$3,704,721		\$2,303,183
Local Government			
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	2,058,610	\$485,200	1,538,393
Other Grants and Contributions			
Charges for Services	49,814		62,328
Investment Earnings & Other	152,764	322	117,493
Total Revenues	\$5,965,909	\$485,522	\$4,021,397
Expenditures:			
Personnel Services and Benefits	4,814,191	248,235	3,088,837
Professional Development	37,165	9,147	6,737
Operating Costs	1,101,018	226,500	711,786
Debt Service	6,927		
Capital outlay		3,461	
Total Expenditures	\$5,959,301	\$487,343	\$3,807,360
Excess (Deficit) of Revenues over Expenditures	\$6,608	(\$1,821)	\$214,037
Beginning Fund Balance	\$1,411,286	\$149,060	\$1,405,947
Ending Fund Balance	\$1,417,894	\$147,239	\$1,619,984

Table 4

Report Type Judicial Districts	Audit 22nd St. Tammany/ Washington	Audit 23rd Ascension/ Assumption/ St. James	Audit 24th Jefferson
Revenues:			
State Government			
Appropriations/Grants	\$2,201,750	\$895,569	\$2,010,742
Local Government			
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	1,357,414	735,208	2,128,309
Other Grants and Contributions			
Charges for Services	67,432	27,225	
Investment Earnings & Other	8,641	3,865	158,031
Total Revenues	\$3,635,237	\$1,661,867	\$4,297,082
Expenditures:			
Personnel Services and Benefits	3,159,180	295,598	230,915
Professional Development	6,849	7,045	1,245
Operating Costs	818,656	1,059,571	3,780,849
Debt Service	12,350		
Capital outlay	5,360	19,600	2,605
Total Expenditures	\$4,002,395	\$1,381,814	\$4,015,614
Excess (Deficit) of Revenues over Expenditures	(\$367,158)	\$280,053	\$281,468
Beginning Fund Balance	\$1,058,998	\$1,040,787	\$1,783,439
Ending Fund Balance	\$691,840	\$1,320,840	\$2,064,907

Table 4

Report Type Judicial Districts	Review 25th Plaquemines	Audit 26th Bossier/ Webster	Audit 27th St. Landry
Revenues:			
State Government			
Appropriations/Grants	\$282,484	\$1,843,313	\$648,901
Local Government			
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	204,626	719,822	465,279
Other Grants and Contributions		109,153	999
Charges for Services		2,640	38,747
Investment Earnings & Other			
Total Revenues	\$487,110	\$2,674,928	\$1,153,926
Expenditures:			
Personnel Services and Benefits	98,762	1,078,177	144,014
Professional Development		29,141	
Operating Costs	302,568	1,371,614	1,103,603
Debt Service			
Capital outlay			2,493
Total Expenditures	\$401,330	\$2,478,932	\$1,250,110
Excess (Deficit) of Revenues over Expenditures	\$85,780	\$195,996	(\$96,184)
Beginning Fund Balance	\$224,204	\$474,062	\$532,272
Ending Fund Balance	\$309,984	\$670,058	\$436,088

Table 4

Report Type Judicial Districts	Review 28th LaSalle	Audit 29th St. Charles	Audit 30th Vernon
Revenues:			
State Government			
Appropriations/Grants	\$230,393	\$429,193	\$644,437
Local Government			
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	47,886	894,338	273,628
Other Grants and Contributions			14,710
Charges for Services			2,248
Investment Earnings & Other		34,740	
Total Revenues	\$278,279	\$1,358,271	\$935,023
Expenditures:			
Personnel Services and Benefits	88,699	258,745	293,160
Professional Development		6,413	1,470
Operating Costs	155,852	1,071,289	533,170
Debt Service			
Capital outlay			
Total Expenditures	\$244,551	\$1,336,447	\$827,800
Excess (Deficit) of Revenues over Expenditures	\$33,728	\$21,824	\$107,223
Beginning Fund Balance	\$195,929	\$524,883	\$56,437
Ending Fund Balance	\$229,657	\$546,707	\$163,660

Table 4

Report Type Judicial Districts	Audit 31st Jefferson Davis	Audit 32nd Terrebonne	Review 33rd Allen
Revenues:			
State Government			
Appropriations/Grants	\$277,721	\$1,062,974	\$83,271
Local Government			
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	393,091	674,300	251,576
Other Grants and Contributions			
Charges for Services	14,609	2,520	4,365
Investment Earnings & Other	1,142	4,580	465
Total Revenues	\$686,563	\$1,744,374	\$339,677
Expenditures:			
Personnel Services and Benefits	112,434	1,057,890	187,770
Professional Development	6,334	11,472	
Operating Costs	475,099	354,979	94,411
Debt Service			
Capital outlay			
Total Expenditures	\$593,867	\$1,424,341	\$282,181
Excess (Deficit) of Revenues over Expenditures	\$92,696	\$320,033	\$57,496
Beginning Fund Balance	\$233,955	\$329,511	\$111,410
Ending Fund Balance	\$326,651	\$649,544	\$168,906

Table 4

Report Type Judicial Districts	Audit 34th St. Bernard	Audit 35th Grant	Audit 36th Beauregard	Review 37th Caldwell
Revenues:				
State Government				
Appropriations/Grants	\$632,801	\$407,664	\$266,651	\$245,405
Local Government				
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	111,715	95,137	196,434	26,069
Other Grants and Contributions		41,352	77,885	3,950
Charges for Services	15,157	435	937	
Investment Earnings & Other				
Total Revenues	\$759,673	\$544,588	\$541,907	\$275,424
Expenditures:				
Personnel Services and Benefits	145,847	171,562	181,709	41,048
Professional Development		2,225		
Operating Costs	480,878	211,414	381,462	274,443
Debt Service				
Capital outlay		130,690		
Total Expenditures	\$626,725	\$515,891	\$563,171	\$315,491
Excess (Deficit) of Revenues over Expenditures	\$132,948	\$28,697	(\$21,264)	(\$40,067)
Beginning Fund Balance	\$84,711	\$234,875	\$99,719	\$103,662
Ending Fund Balance	\$217,659	\$263,572	\$78,455	\$63,595

Table 4			
Report Type Judicial Districts	Compilation 38th Cameron	Compilation 39th Red River	Audit 40th St. John the Baptist
Revenues:			
State Government			
Appropriations/Grants		\$152,102	\$638,551
Local Government			
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	\$63,503	28,426	345,925
Other Grants and Contributions	1,696	1,000	8,704
Charges for Services	1,312		105
Investment Earnings & Other			
Total Revenues	\$66,511	\$181,528	\$993,285
Expenditures:			
Personnel Services and Benefits	77,622	31,840	370,282
Professional Development			2,722
Operating Costs	56,580	131,897	527,126
Debt Service			21,600
Capital outlay			3,081
Total Expenditures	\$134,202	\$163,737	\$924,811
Excess (Deficit) of Revenues over Expenditures	(\$67,691)	\$17,791	\$68,474
Beginning Fund Balance	\$252,346	\$21,979	\$181,673
Ending Fund Balance	\$184,655	\$39,770	\$250,147

Table 4

Report Type Judicial Districts	Audit Orleans	Audit 42nd DeSoto	Totals
Revenues:			
State Government			
Appropriations/Grants	\$3,450,052	\$97,695	\$37,837,154
Local Government			
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	10,305,420	366,717	34,023,976
Other Grants and Contributions	282,855		283,854
Charges for Services	1,725		1,194,821
Investment Earnings & Other		93	1,492,308
Total Revenues	\$14,040,052	\$464,505	\$74,832,113
Expenditures:			
Personnel Services and Benefits	10,179,840	38,245	36,161,001
Professional Development	27,136	587	256,550
Operating Costs	3,217,518	402,458	32,793,203
Debt Service			95,971
Capital outlay	54,109	2,000	324,504
Total Expenditures	\$13,478,603	\$443,290	\$69,631,229
Excess (Deficit) of Revenues over Expenditures	\$561,449	\$21,215	\$5,200,884
Beginning Fund Balance	\$4,152,065	\$134,708	\$24,890,436
Ending Fund Balance	\$4,713,514	\$155,923	\$30,091,320

APPENDIX A: MANAGEMENT’S RESPONSE

OFFICE OF THE STATE PUBLIC DEFENDER



Jeff Landry
Governor

Rémy Voisin Starns
State Public Defender

September 12, 2025

Via email and US Mail

Honorable Michael J. Waguespack, Sheriff (ret.)
Louisiana Legislative Auditor
1600 N. Third Street
Baton Rouge, LA 70804

**RE: Response of the State Public Defender to the LLA 2025 Public
Defender's Report**

Dear Sheriff Waguespack,

Thank you for your 2025 Louisiana District Public Defender's Report.

As you know, Louisiana's public defender system is funded by three distinct funding sources. Conviction and User Fees (CUFs) are the primary funding stream and are a group of eight statutes that provide some funding for public defenders in Louisiana. These fees are imposed by courts, collected by sheriffs, and remitted to the local district offices of the public defender. Although our system's primary funding source, CUFs only accounted for 31% of public defender revenues in FY2024. None of these fees ever come to the state office. In a few parishes, most prominently East Baton Rouge and Orleans, local governments supplement their local offices of the public defender. Like CUFs, none of these revenues ever come to the state office. The rest of the funding, 49%, is the state supplement allocated by the legislature to the state office every year. By statute, the state office must distribute at least 75% of the state supplement to the district offices. Over 90% of district assistance is distributed at the beginning of the fiscal year with the remainder held in reserve to be distributed to the district offices throughout the year to stave off any potential insolvencies.

The 2025 report highlights the districts that are engaged in "deficit spending". While I believe that the term "deficit spending" elicits an improper connotation, this is not an uncommon feature of Louisiana's public defense system. Funding public defense has been an unequalled challenge in Louisiana and across the country for the last 60 years. The instability of our primary funding mechanism, all too frequently results in districts facing unexpected decreases in CUFs and in turn becoming more reliant on state supplemental assistance. What is not shown in this report is \$2.3 million in additional funds that were provided to the districts, including the 12 highlighted districts. These were funds appropriated by the legislature in FY24 that were not received by the districts until FY25. OSPD remains committed to supporting the districts and providing them with additional resources when needed and where appropriate.

I do believe that a new funding stream is necessary to ensure stable, reliable, and adequate funding for the 42 district offices of the district public defender. To that end, we will be seeking such legislation during the upcoming legislative session. Additionally, our office will review our funding

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September 12, 2025

mechanism to ensure that each district is in the appropriate funding tier. We will also determine what additional monitoring and corrective actions the our office might implement to address deficit spending.

Sincerely,



Rémy Voisin Starns
State Public Defender

RVS/TPS/ag