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

FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

**23RD JUDICIAL DISTRICT PUBLIC
DEFENDER OFFICE**

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

**FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025**

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INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of the 23rd Judicial District Public Defender Office (the "Public Defender") as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Public Defender's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the 23rd Judicial District Public Defender Office as of June 30, 2025, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Public Defender and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Public Defender's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibility for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Public Defender's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Public Defender's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and Budgetary Comparison Schedule on pages 4 through 9 and 26, respectively, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated October 29, 2025, on our consideration of the Public Defender's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Public Defender's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Public Defender's internal control over financial reporting and compliance.

Dier, Dupuy & Ruiz

Gonzales, Louisiana
October 29, 2025

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2025

This section of the 23rd Judicial District Public Defender Office's (Public Defender) financial report presents our discussion and analysis of the Public Defender's financial performance during the year ended on June 30, 2025. Please read it in conjunction with the Public Defender's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- The Public Defender's total net position increased by \$54,291 over the course of the year's operations.
- The Public Defender's revenues were \$54,291 more than the \$1,628,255 expenses incurred for the services that were provided.
- Revenues for the Public Defender's governmental activities increased by 1.2 percent, or approximately \$20,700 to \$1,682,546 while expenses for the year increased by 19.2 percent, or approximately \$262,500 to \$1,628,255.
- The general fund reported a fund balance of \$1,395,621, an increase from June 30, 2024 of 5.7 percent.

OVERVIEW OF THE FINANCIAL STATEMENTS

This report consists of four parts-management's discussion and analysis (this section), the basic financial statements, required supplementary information and other supplementary information. The basic financial statements include two kinds of statements that present different views of the Public Defender:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the Public Defender's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the Public Defender's government, reporting the Public Defender's operations in more detail than the government-wide statements.
- The governmental fund statements tell how general government services were financed in the short term as well as what remains for future spending.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and relate to one another.

Figure A-1 summarizes the major features of the Public Defender's financial statements, including the portion of the Public Defender's government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure of contents of each of the statements.

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2025

Figure A-1
Major Features of Public Defender's Government-wide and Fund Financial Statements

	Fund Statements	
	Government-wide Statements	Governmental Fund
Scope	Entire Public Defender government	The activities of the Public Defender
Required financial statements	<ul style="list-style-type: none"> • Statement of net position • Statement of activities 	<ul style="list-style-type: none"> • Balance sheet • Statement of revenues, expenditures, and changes in fund balance
Accounting basis and measurements focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included
Type of Inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received or have otherwise been incurred

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2025

Government-wide Statements

The government-wide statements report information about the Public Defender as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and liabilities. All of the current period's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the Public Defender's net position and how they have changed. Net Position, the difference between the Public Defender's assets and liabilities, is one way to measure the Public Defender's financial health, or position.

- Over time, increases or decreases in the Public Defender's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the Public Defender you need to consider additional non-financial factors such as the demand for indigent defense.

The government-wide financial statements of the Public Defender include:

- Governmental activities – most of the Public Defender's basic services are included here such as cost on fines and forfeitures and intergovernmental revenues.

Fund Financial Statements

The fund financial statements provide more detailed information about the Public Defender's most significant funds not the Public Defender as a whole. Funds are accounting devices that the Public Defender uses to keep track of specific sources of funding and spending for particular purposes.

The Public Defender has one type of fund:

- Governmental Fund-All of the Public Defender's basic services are included in the governmental fund, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Public Defender's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental fund statements.

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2025

FINANCIAL ANALYSIS OF THE PUBLIC DEFENDER AS A WHOLE

Net position. The Public Defender's net position increased between the year ended 2025 and 2024 to \$1,393,933. (See Table A-1.)

Table A-1
Public Defender's Net Position

	Governmental Activities	
	June 30, 2025	June 30, 2024
Current and other assets	\$ 1,406,822	\$ 1,325,383
Capital assets, net	31,684	18,802
Total assets	1,438,506	1,344,185
Current liabilities	14,527	4,543
Long-term liabilities	30,046	-
Total liabilities	44,573	4,543
Net position		
Net investment in capital assets	31,684	18,802
Unrestricted	1,362,249	1,320,840
Total net position	\$ 1,393,933	\$ 1,339,642

Net position of the Public Defender's governmental activities increased \$54,291 or 4.1 percent during the year. Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by enabling legislation or other legal requirements increased from \$1,320,840 at June 30, 2024, to \$1,362,249 at the end of the current fiscal year.

Changes in net position. The Public Defender's total revenues increased 1.2 percent to \$1,682,546. (See Table A- 2). Approximately 50 percent of the Public Defender's revenue comes from state funds, distributed by the Louisiana Public Defender Board (LPB) via the LA Department of Treasury. These funds help the districts stay in good standing and amounts are determined by a formula-based distribution method, which factors in local funding and prior year expenditures.

The total cost of operations increased by approximately \$262,500 or 19.2 percent. The Public Defender expenses cover all of the services performed by its office.

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2025

Governmental Activities

Revenues for the Public Defender's governmental activities increased 1.2 percent, while total expenses increased by approximately \$262,500 or 19.2 percent.

Table A-2
Changes in Public Defender's Net Position

	<u>Governmental Activities</u>	
	<u>June 30, 2025</u>	<u>June 30, 2024</u>
Revenues		
Program revenues		
Charges for services	\$ 788,575	\$ 762,433
Operating grants	25,000	-
Interest	24,293	1,414
Miscellaneous	849	2,451
Intergovernmental	843,829	895,569
Total revenues	<u>1,682,546</u>	<u>1,661,867</u>
Expenses		
Personnel	1,458,205	1,209,761
Other Operating	170,050	155,934
Total expenses	<u>1,628,255</u>	<u>1,365,695</u>
Increase in net position	<u>\$ 54,291</u>	<u>\$ 296,172</u>

- The cost of all governmental activities for the year increased 19.2 percent to \$1,628,255 primarily due to the increase in insurance, payroll, and contract labor.

FINANCIAL ANALYSIS OF THE FUND

As the Public Defender completed the year, its governmental fund reported a fund balance of \$1,395,621 an increase from last year of \$74,781 or 5.7 percent.

General Fund Budgetary Highlights

Original budgeted revenues were \$1,437,671 and expenditures were \$1,728,426. Over the course of the year, there were amendments made to the general fund budget to reflect an increase in personnel expenses and travel. Budgeted revenues remained the same. Final budgeted revenues were \$1,437,671 and expenditures were \$1,759,546.

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2025

CAPITAL ASSETS

Capital Assets

At June 30, 2025, the Public Defender had invested \$31,684 in capital assets. (See Table A-3.)

Table A-3
Public Defender's Capital Assets
(net of depreciation)

	Governmental Activities	
	June 30, 2025	June 30, 2024
Furniture and equipment	\$ 29,527	\$ 26,448
Right to use asset	18,092	-
Accumulated Depreciation	(12,618)	(7,646)
Accumulated Amortization	(3,317)	-
Net Capital Assets	\$ 31,684	\$ 18,802

During the current fiscal year, The Public Defender purchased \$3,079 worth of new equipment. Right to use asset of \$18,092 was added. There were no disposals. Depreciation expense for the year ended June 30, 2025, was \$4,972. Amortization expense for the year ended June 30, 2025 was \$3,317.

LONG-TERM LIABILITIES

Long-term liabilities of The Public Defender include compensated absences of \$17,842 at June 30, 2025. In accordance with GASB Statement No. 87., the lease liability is \$15,530 for the year ended June 30, 2025.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The Public Defender is dependent on providing criminal legal services for indigent individuals in Ascension, Assumption, and St. James Parishes for approximately 47 percent of its revenues in the current fiscal year. The economy is not expected to generate any significant growth. The Public Defender's future revenues and expenditures are expected to increase over the next year. Revenues are expected to remain relatively consistent with current years.

CONTACTING THE PUBLIC DEFENDER'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the Public Defender's finances and to demonstrate the Public Defender's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Mrs. Tonya Clark, P.O. Box 1119, S. Irma Blvd. #102, Gonzales, LA 70737.

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

STATEMENT OF NET POSITION
JUNE 30, 2025

ASSETS

Cash and cash equivalents	\$ 509,572
Certificates of deposit	815,956
Receivables	81,294
Capital assets, net of depreciation and amortization	<u>31,684</u>
TOTAL ASSETS	<u><u>\$ 1,438,506</u></u>

LIABILITIES AND NET POSITION

CURRENT LIABILITIES

Accounts payable	\$ 9,065
Payroll liabilities	2,136
Current portion of lease liability	3,326
Total Current Liabilities	<u>14,527</u>

LONG-TERM LIABILITIES

Compensated absences payable	17,842
Lease liability	12,204
Total Long-Term Liabilities	<u>30,046</u>
TOTAL LIABILITIES	<u>44,573</u>

NET POSITION

Net investment in capital assets	31,684
Unrestricted	<u>1,362,249</u>
TOTAL NET POSITION	<u>1,393,933</u>
TOTAL LIABILITIES AND NET POSITION	<u><u>\$ 1,438,506</u></u>

The accompanying notes are an integral part of this statement.

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

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025

	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants</u>	<u>Net (Expense) Revenues and Changes in Net Position</u>
<u>FUNCTIONS/PROGRAMS</u>				
Governmental activities:				
General government	\$ 1,627,227	\$ 788,575	\$ 25,000	\$ (813,652)
Interest	1,028	-	-	(1,028)
Total governmental activities:	<u>\$ 1,628,255</u>	<u>\$ 788,575</u>	<u>\$ 25,000</u>	<u>(814,680)</u>
General Revenues:				
Intergovernmental				843,829
Interest				24,293
Miscellaneous				849
Total general revenues				<u>868,971</u>
Change in net position				54,291
Net position - July 1, 2024				<u>1,339,642</u>
Net position - June 30, 2025				<u>\$ 1,393,933</u>

The accompanying notes are an integral part of this statement.

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

BALANCE SHEET
GOVERNMENTAL FUND
JUNE 30, 2025

ASSETS

Cash and cash equivalents	\$ 509,572
Certificates of deposit	815,956
Receivables	<u>81,294</u>
TOTAL ASSETS	<u><u>\$1,406,822</u></u>

LIABILITIES AND FUND BALANCE

Liabilities	
Accounts payable	\$ 9,065
Payroll liabilities	<u>2,136</u>
TOTAL LIABILITIES	<u>11,201</u>
Fund Balance	
Unassigned	<u>1,395,621</u>
TOTAL FUND BALANCE	<u>1,395,621</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$1,406,822</u></u>

The accompanying notes are an integral part of this statement.

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

RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2025

Total fund balance - Governmental Fund		\$ 1,395,621
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in the governmental activities are not financial resources, therefore, are not reported in the governmental funds.		
Cost of capital assets	\$ 29,527	
Less: accumulated depreciation	(12,618)	
Cost of right to use asset	18,092	
Less: accumulated amortization	<u>(3,317)</u>	<u>31,684</u>
Long-term liabilities are not due and payable in the current period, and therefore, are not reported in governmental funds:		
Compensated absences payable		(17,842)
Lease liability		<u>(15,530)</u>
Total net position - Governmental Activities		<u>\$ 1,393,933</u>

The accompanying notes are an integral part of this statement.

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

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - GOVERNMENTAL FUND
FOR THE YEAR ENDED JUNE 30, 2025

REVENUES

Costs on fines and forfeitures	\$ 757,843
Intergovernmental	843,829
State grant	25,000
Application fees	30,732
Interest	24,293
Miscellaneous	849
	<hr/>
Total Revenues	1,682,546

EXPENDITURES

General government	
Personnel and related benefits	399,150
Contract services- attorney	1,111,700
Conflict	9,975
Office	16,146
Travel and training	10,214
Utilities	3,354
Professional fees	27,404
Insurance	20,770
Miscellaneous	348
Dues and subscriptions	2,035
Capital outlay	21,171
Debt Service	
Principal	2,562
Interest	1,028
	<hr/>
Total Expenditures	1,625,857
Excess of Revenues Over Expenditures	56,689

OTHER FINANCING SOURCES

Proceeds from capital leases	18,092
	<hr/>
Total Other Financing Sources	18,092
Net Change in Fund Balance	74,781
Fund balance, beginning of year	1,320,840
	<hr/>
Fund balance, end of year	\$ 1,395,621

The accompanying notes are an integral part of this statement.

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

RECONCILIATION OF THE GOVERNMENTAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES
JUNE 30, 2025

Net Change in Fund Balance \$ 74,781

Amounts reported for governmental activities in the Statement of Activities are different because:

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

Capital outlay capitalized	21,171	
Depreciation expense	(4,972)	
Amortization for right of use asset	<u>(3,317)</u>	12,882

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

Payments on lease obligations	2,562
Proceeds on capital lease	(18,092)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and are not reported as expenditures in governmental funds. These include the net change in:

Compensated absences payable	<u>(17,842)</u>
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Change in Net Position \$ 54,291

The accompanying notes are an integral part of this statement.

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

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

INTRODUCTION

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

A. BASIS OF PRESENTATION

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

B. REPORTING ENTITY

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

C. FUND ACCOUNTING

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

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

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. FUND ACCOUNTING (continued)

Governmental Funds

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

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

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Financial Statements (FFS)

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

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

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

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING (continued)

Government-Wide Financial Statements (GWFS)

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

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

E. BUDGETS AND BUDGETARY ACCOUNTING

The Public Defender's office 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 Public Defender prepares an operating budget for the general fund at least fifteen days prior to the commencement of the budgetary year end. The operating budgets include proposed expenditures and the means of financing them for the upcoming year.
2. The budget is made available for public inspection for a fifteen-day period prior to a public hearing held to obtain taxpayer comment.
3. The budget for the General Fund is adopted on a basis consistent with generally accepted accounting principles (GAAP).
4. The budget is adopted at the public hearing and is authorized for implementation on the first day of the calendar year.
5. All annual appropriations lapse at year end.

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

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

F. CASH AND CASH EQUIVALENTS

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

G. RECEIVABLES AND PAYABLES

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

H. ESTIMATES

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

I. CAPITAL ASSETS

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Public Defender maintains a threshold level of \$250 or more for capitalizing capital assets.

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

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

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. LEASES

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

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

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

K. NET POSITION IN THE GOVERNMENT-WIDE FINANCIAL STATEMENTS

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

- Net investment in capital assets - This component consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those capital assets. At year end, the Public Defender did not have any borrowings that were related to capital assets.
- Restricted net position -This component consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, laws, or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- Unrestricted net position - This component consists of all other net position that do not meet the definition of "restricted" or "net investment in capital assets."

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

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

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

L. FUND BALANCE OF FUND FINANCIAL STATEMENTS

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

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

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

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

Unassigned- represents balances for which there are no constraints.

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

M. COMPENSATED ABSENCES PAYABLE

The Public Defender recognized a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employee, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled during or upon separation from employment. The liability for compensated absences is reported in the government-wide statements only if the liability has matured because of employee resignation or retirement. As of June 30, 2025, the amount recorded as compensated absences payable are \$17,842.

N. IMPLEMENTATION OF NEW ACCOUNTING GASB PRONOUNCEMENTS

The Public Defender implemented GASB No. 101, *Compensated Absences*, which provides guidance to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

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

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2025

2. CASH AND CASH EQUIVALENTS AND CERTIFICATES OF DEPOSITS

At June 30, 2025, the Public Defender had a demand cash account and certificates of deposits (book balances) totaling \$1,325,528. These deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value for the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Custodial Credit Risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The Public Defender does not have a deposit policy for custodial credit risk. As of June 30, 2025, the bank balance was not exposed to custodial credit risk.

3. RECEIVABLES

The Public Defender's has receivables of \$81,294 at June 30, 2025. These receivables consist of court fees and forfeitures and application fees.

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

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

5. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended June 30, 2025 for governmental activities are as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital Assets Being Depreciated:				
Furniture and Equipment	\$ 26,448	\$ 3,079	\$ -	\$ 29,527
Right to use assets	-	18,092	-	18,092
Total Capital Assets Being Depreciated/Amortized	<u>26,448</u>	<u>21,171</u>	<u>-</u>	<u>47,619</u>
Less Accumulated Depreciation/Amortization:				
Furniture and fixtures	(7,646)	(4,972)	-	(12,618)
Right to use assets	-	(3,317)	-	(3,317)
Total Accumulated Depreciation	<u>(7,646)</u>	<u>(8,289)</u>	<u>-</u>	<u>(15,935)</u>
Governmental Activities Capital Assets, Net	<u>\$ 18,802</u>	<u>\$ 12,882</u>	<u>\$ -</u>	<u>\$ 31,684</u>

For the year ended June 30, 2025, depreciation and amortization expense was \$8,289.

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

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2025

6. LITIGATIONS AND CLAIMS

The Public Defender is not aware of any pending or threatened litigation against the 23rd Judicial District Public Defender as of June 30, 2025. No claims were paid out or litigation costs incurred during the year ended June 30, 2025.

7. GOVERNMENTAL FUND REVENUES AND EXPENDITURES

For the year ended June 30, 2025, the major sources of governmental fund revenues and expenditures were as follows:

Revenues:

State Government

Appropriations – general	\$ 717,494	
Appropriations – special	126,335	
Revenue sharing	-	
Grants	25,000	
On-behalf payments	-	
Other	-	
Total	868,829	

Local Government

Appropriations - general	-	
Appropriations - special	-	
Grants	-	
Statutory fines, forfeitures, fees, court costs, and other	757,843	
Taxes – millages, sales, special and other	-	
Criminal court fund	-	
On-behalf payments	-	
Other	-	
Total	757,843	

Charges for Services 30,732

Investment earnings 24,293

Miscellaneous 849

Proceeds from lease 18,092

Total Revenues \$1,700,638

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

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2025

7. GOVERNMENTAL FUND REVENUES AND EXPENDITURES (continued)

Expenditures:

Personnel Services and Benefits

Salaries	\$ 304,831	
On-behalf payments – salaries	-	
Retirement contributions	-	
On-behalf payments – retirement	-	
Insurance	-	
On-behalf payments – insurance	70,487	
Payroll Taxes	23,832	
Other	-	
Total	<hr/>	399,150

Professional Development

Dues, Licenses, and registrations	2035	
Travel	9,580	
Other	-	
Total	<hr/>	11,615

Operating Costs

Library and research	-	
Contract services – professional fees	27,404	
Contract services – attorney	1,111,700	
Contract services – other	9,975	
Lease – office equipment	-	
Lease – autos and other	-	
Travel- transportation	-	
Travel – other (conferences/seminars)	634	
Insurance	20,770	
Supplies	16,146	
Repairs and maintenance	-	
Utilities and telephone	3,354	
Other	348	
Total	<hr/>	1,190,331

Debt Service 3,590

Capital Outlay

21,171

Total Expenditures

\$1,625,857

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

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2025

8. LONG-TERM LIABILITIES

The Public Defender has entered into an agreement to lease office equipment. The copy machine lease has a term of 5 years and requires 60 monthly payments of \$359. In accordance with GASB Statement No. 87, *Leases*, a liability has been recorded for the present value of lease payments over the lease term for each agreement. As of June 30, 2025, the value of the lease liability was \$15,530. In determining the present value, a discount rate of 7% was applied. The recorded value of the right to use assets as of the end of the current fiscal year was \$18,092 and the accumulated amortization was \$3,317.

Changes in long-term liability activity for the year ended June 30, 2025, was as follows:

Governmental Activities:	<u>Balance at July 1, 2024</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance at June 30, 2025</u>	<u>Due Within One Year</u>
Compensated absences payable	\$ -	\$ 17,842	\$ -	\$ 17,842	\$ -
Lease liability	-	18,092	(2,562)	15,530	3,326
Total	<u>\$ -</u>	<u>\$ 35,934</u>	<u>\$ 2,562)</u>	<u>\$ 33,372</u>	<u>\$ 3,326</u>

9. SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date the financial statements were available to be issued, October 29, 2025, and determined that there were no events that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

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

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>REVENUES</u>				
Costs on fines and forfeitures	\$ 649,068	\$ 649,068	\$ 757,843	\$ 108,775
Intergovernmental	768,703	768,703	843,829	75,126
State grant	-	-	25,000	25,000
Application fees	18,900	18,900	30,732	11,832
Interest	1,000	1,000	24,293	23,293
Miscellaneous	-	-	849	849
Total Revenues	<u>1,437,671</u>	<u>1,437,671</u>	<u>1,682,546</u>	<u>244,875</u>
<u>EXPENDITURES</u>				
Personnel	334,000	408,000	399,150	8,850
Contract services- attorney	1,233,500	1,183,500	1,111,700	71,800
Conflict	25,000	25,000	9,975	15,025
Expert witness	5,000	5,000	-	5,000
Office	20,000	20,000	12,088	7,912
Investigations	10,000	10,000	-	10,000
Travel and training	15,100	20,100	10,214	9,886
Utilities	6,000	6,000	3,354	2,646
Lease - equipment	6,800	6,800	4,058	2,742
Professional fees	27,300	27,300	27,404	(104)
Insurance	26,226	28,346	20,770	7,576
Repairs	1,500	1,500	-	1,500
Dues and subscriptions	10,000	10,000	2,035	7,965
Capital outlay	8,000	8,000	21,171	(13,171)
Debt Service				
Principal	-	-	2,562	(2,562)
Interest	-	-	1,028	(1,028)
Total Expenditures	<u>1,728,426</u>	<u>1,759,546</u>	<u>1,625,857</u>	<u>133,689</u>
Excess (Deficiency) of Revenues Over Expenditures	(290,755)	(321,875)	56,689	378,564
<u>OTHER FINANCING SOURCES</u>				
Proceeds from capital leases	-	-	18,092	(18,092)
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>18,092</u>	<u>(18,092)</u>
Net Change in Fund Balance	(290,755)	(321,875)	74,781	360,472
Fund balance, July 1, 2024	<u>1,042,560</u>	<u>1,200,341</u>	<u>1,320,840</u>	<u>120,499</u>
Fund balance, June 30, 2025	<u>\$ 751,805</u>	<u>\$ 878,466</u>	<u>\$ 1,395,621</u>	<u>\$ 517,155</u>

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

SCHEDULE OF COMPENSATION, BENEFITS
AND OTHER PAYMENTS TO CHIEF EXECUTIVE OFFICER
FOR THE YEAR ENDED JUNE 30, 2025

CHIEF EXECUTIVE OFFICER: Tonya B. Clark

	<u>Totals</u>
Salary	\$ 130,000
Benefits - insurance	33,336
Supplemental insurance	2,819
Benefits - dues	835
Reimbursements - travel meals	153
Travel - mileage	5,091
Registration fees	-
Conference travel	840
Continuing education fees	259
Malpractice insurance	762
	<hr/>
	<u>\$ 174,095</u>

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

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

CASH BASIS PRESENTATION
FOR THE YEAR ENDED JUNE 30, 2025

	<u>First Six Month Period Ended 12/31/2024</u>	<u>Second Six Month Period Ended 6/30/2025</u>
Receipts From:		
Ascension Parish Sheriff, Court Costs	152,578	157,407
Ascension Parish Sheriff, Bonding Fees	76,090	85,423
Assumption Parish Sheriff, Court Fees	44,099	38,771
Assumption Parish Sheriff, Bonding Fees	15,077	17,573
St. James Parish Sheriff, Court Costs	32,604	38,447
St. James Parish Sheriff, Bonding Fees	8,963	11,908
City of Donaldsonville, Court Costs	13,005	13,320
City of Donaldsonville, Bonding Fees	31	285
Town of Gramercy, Court Costs	570	1,570
City of Gonzales, Court Costs	15,165	21,060
City of Gonzales, Bonding Fees	7,110	-
Town of Sorrento, Court Costs	360	555
Subtotal Receipts	<u>\$ 365,652</u>	<u>\$ 386,319</u>
 Ending Balance of Amounts Assessed but Not Received	 <u>\$ -</u>	 <u>\$ -</u>



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of the 23rd Judicial District Public Defender Office, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the 23rd Judicial District Public Defender Office's basic financial statements, and we have issued our report thereon dated October 29, 2025.

Report on Internal Control over Financial Reporting

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

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

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 23rd Judicial District Public Defender Office's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Gonzales, Louisiana

October 29, 2025

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

SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED JUNE 30, 2025

A. SUMMARY OF AUDIT RESULTS

1. The independent auditors' report expresses an unmodified opinion on whether the basic financial statements of the 23rd Judicial District Public Defender Office were prepared in accordance with GAAP.
2. No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of the 23rd Judicial District Public Defender Office, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit for the year ended June 30, 2025.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

None

C. FINDINGS – COMPLIANCE WITH STATE LAWS AND REGULATIONS

None

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

SCHEDULE OF PRIOR YEAR FINDINGS

YEAR ENDED JUNE 30, 2025

A. FINDINGS – FINANCIAL STATEMENT AUDIT

None

B. FINDINGS – COMPLIANCE WITH STATE LAWS AND REGULATIONS

None

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

STATEWIDE AGREED-UPON PROCEDURES REPORT

FOR THE YEAR ENDED JUNE 30, 2025



**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

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

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2024 through June 30, 2025. The 23rd Judicial District Public Defender Office's management is responsible for those C/C areas identified in the SAUPs.

The 23rd Judicial District Public Defender Office has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period July 1, 2024 through June 30, 2025. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1) Bank Reconciliations

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

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

- i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);

No exceptions noted.

- ii. Bank reconciliations include evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated, electronically logged); and

No exceptions noted.

- iii. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

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

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

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

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

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



Gonzales, Louisiana
October 29, 2025