

THIRTY-SIXTH JUDICIAL DISTRICT
PUBLIC DEFENDER'S OFFICE
PARISH OF BEAUREGARD
STATE OF LOUISIANA

ANNUAL FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITOR'S REPORT

JUNE 30, 2019

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INDEPENDENT AUDITOR'S REPORT

Thirty-Sixth Judicial District
Public Defender's Office
Parish of Beauregard
State of Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the major fund of the Thirty-Sixth Judicial District Public Defender's Office, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Thirty-Sixth Judicial District Public Defender's Office'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 Thirty-Sixth Judicial District Public Defender's Office as of June 30, 2019, 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 management's discussion and analysis, and budgetary comparison information, on page 15, 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 the 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 inquires 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 Thirty-Sixth Judicial District Public Defender's Office's basic financial statements. The schedule of compensation, benefits and other payments to agency head is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The schedule of compensation, benefits and other payments to agency head 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 schedule of compensation, benefits and other payments to agency head is fairly stated in all material respects in relation to the basic financial statements as a whole.

The schedule of prior year audit findings and schedule of current year audit findings and management's response have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 6, 2019, on our consideration of the Thirty-Sixth Judicial District Public Defender's Office'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 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 Thirty-Sixth Judicial District Public Defender's Office's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "J. Windham, CPA". The signature is written in a cursive style.

DeRidder, Louisiana
September 6, 2019

BASIC FINANCIAL STATEMENTS

Thirty-Sixth Judicial District
Public Defender's Office

Statement A

Governmental Funds Balance Sheet/Statement of Net Position
June 30, 2019

	<u>General Fund</u>	<u>Adjustments Note 1</u>	<u>Statement of Net Position</u>
ASSETS			
Cash	\$ 30,624	\$ -	\$ 30,624
Court costs receivable	14,586	-	14,586
Capital assets - net	-	2,104	2,104
Total assets	<u>\$ 45,210</u>	<u>\$ 2,104</u>	<u>\$ 47,314</u>
LIABILITIES AND NET POSITION			
Liabilities:			
Accounts payable	<u>\$ 605</u>	<u>\$ -</u>	<u>\$ 605</u>
FUND BALANCES/NET POSITION			
Fund Balances/Net Position:			
Unassigned/unrestricted, reported in:			
Net investment in capital assets	\$ -	\$ 2,104	\$ 2,104
General fund	44,605	-	44,605
Total fund balances/net position	<u>\$ 44,605</u>	<u>\$ 2,104</u>	<u>\$ 46,709</u>
Total liabilities and fund balances/net position	<u>\$ 45,210</u>	<u>\$ 2,104</u>	<u>\$ 47,314</u>

The accompanying notes are an integral part of this statement.

Thirty-Sixth Judicial District
Public Defender's Office

Statement B

Statements of Governmental Fund Revenues, Expenditures,
and Changes in Fund Balances / Statement of Activities
For the Year Ended June 30, 2019

	<u>General Fund</u>	<u>Adjustments Note 1</u>	<u>Statement of Activities</u>
Expenditures			
Judiciary:			
Professional services	\$ 5,600	\$ -	\$ 5,600
Operating supplies	1,041	-	1,041
Contracted services	397,944	-	397,944
Depreciation	-	153	153
Total expenditures	<u>\$ 404,585</u>	<u>\$ 153</u>	<u>\$ 404,738</u>
Program Revenues			
Other fees and charges	<u>\$ 249,020</u>	<u>\$ -</u>	<u>\$ 249,020</u>
General Revenues			
State grants	\$ 133,201	\$ -	\$ 133,201
Investment earnings	100	-	100
Total general revenues	<u>\$ 133,301</u>	<u>\$ -</u>	<u>\$ 133,301</u>
Change in Fund Balance/Net Position	\$ (22,264)	\$ (153)	\$ (22,417)
Fund Balance/Net Position:			
Beginning of the year	<u>66,869</u>	<u>2,257</u>	<u>69,126</u>
End of the year	<u>\$ 44,605</u>	<u>\$ 2,104</u>	<u>\$ 46,709</u>

The accompanying notes are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

Thirty-Sixth Judicial District Public Defender's Office

Notes to the Financial Statements
As of and for the Year Ended June 30, 2019

INTRODUCTION

The Thirty-Sixth Judicial District Public Defender's Office was established in compliance with Louisiana Revised Statutes 15:144-149, to provide and compensate counsel appointed to represent indigents in criminal and quasi-criminal cases on the district court level.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In July of 1984, the GASB issued Statement 1, which provided that all statements and interpretations issued by the National Council on Governmental Accounting (NCGA) continue as generally accepted accounting principles until altered, amending, supplemented, revoked, or superseded by subsequent GASB pronouncements.

The governing authority of the Thirty-Sixth Judicial District Public Defender's Office is a Board of Commissioners consisting of three members selected by the District Judge. These board members are not compensated for their service as board members. The Public Defender's Office has no employees: all services provided are compensated as contract labor.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The accompanying basic financial statements of the Thirty-Sixth Judicial District Public Defender's Office 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. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements and Management's Discussion and Analysis – for State and Local Governments*, issued in June 1999.

B. Reporting Entity

For financial reporting purposes, the Thirty-Sixth Judicial District Public Defender's Office includes all funds, account groups and activities that are controlled by the Thirty-Sixth Judicial District Public Defender's Office. The Thirty-Sixth Judicial District Public Defender's Office's management is solely responsible for the operations of this office, which includes the hiring, retention of employees, authority over budgeting, the responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the Thirty-Sixth Judicial District Public Defender's Office that are paid by the parish police jury as required by Louisiana law, the Thirty-Sixth Judicial District Public Defender's Office is financially independent. Accordingly, the Thirty-Sixth Judicial District Public Defender's Office is a separate governmental reporting entity.

C. Fund Accounting

The Public Defender's 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 board functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

Governmental Funds

Governmental funds account for all or most of the Public Defender's Office'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 fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported

Thirty-Sixth Judicial District Public Defender's Office

Notes to the Financial Statements (Continued)

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 board. The following are the board's governmental funds:

General Fund – the primary operating fund of the Public Defender's Office and it accounts for all financial resources, except for those in another fund. The General Fund is available for any purpose provided it is expending or transferred in accordance with state and federal laws and according to board policy.

D. Measurement Focus/Basis of Accounting

Fund Financial Statements (FFS)

The amounts reflected in the General Fund, of Statements A and B, 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 balances 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 Thirty-Sixth Judicial District Public Defender's Office operations.

The amounts reflected in the General Fund, of Statements A and B, 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 Thirty-Sixth Judicial District Public Defender's Office 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 funds use the following practices in recording revenues and expenditures:

Revenues

Revenues are recognized when they become measurable and available as net current assets. Intergovernmental revenues are recorded when the Thirty-Sixth Judicial District Public Defender's Office is entitled to the funds. Interest income is recognized when the related time deposit matures.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Government-Wide Financial Statements (GWFS)

The column labeled Statement of Net Position (Statement A) and the column labeled Statement of Activities (Statement B) display information about the board as a whole. These statements include all the financial activities of the Thirty-Sixth Judicial District Public Defender's Office. 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 nonexchange transactions are

Thirty-Sixth Judicial District Public Defender's Office

Notes to the Financial Statements (Continued)

recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Program Revenues – Program revenues included in the column labeled Statement of Activities (Statement B) are derived directly from board users as a fee for services; program revenues reduce the cost of the function to be financed from the board's general revenues.

The reconciliation of the items reflected in the fund column to the Statement of Net Position and Statements of Activities is as follows:

Fund Balance, Governmental Funds	\$ 44,605
Capital assets - net used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	<u>2,104</u>
Net Position of Governmental Activities	<u>\$ 46,709</u>
Net Change in Fund Balance, Governmental Funds	\$ (22,264)
Depreciation expense on capital assets is reported in the government-wide statement of activities and changes in net assets, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as an expenditure in governmental funds.	<u>(153)</u>
Change in Net Position of Governmental Activities	<u>\$ (22,417)</u>

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

The Public Defender's Office has not established a policy for use of the unrestricted fund balance, therefore it considers committed fund balances to be used first, then assigned fund balances to be used next and finally the unassigned fund balance will be used.

E. Budgets

The financial administrator prepares the proposed budget and submits this to the chairman for approval. Amended budgets are prepared in the same manner and submitted to the chairman for approval when a variance greater than five percent exists between budgeted and actual amounts. The proposed budget for June 30, 2019 was made available for inspection on June 15, 2018. The proposed budget, prepared on the modified accrual basis of accounting, and the public hearing were held at the Thirty-Sixth Judicial District Public Defender's Office on June 15, 2018, for comments from taxpayers. The budget is legally adopted and amended as necessary.

Expenditure appropriations lapse at year-end. Unexpending appropriations and any excess of revenues over expenditures are carried forward to the subsequent year as beginning fund balance.

Neither encumbrance accounting nor formal integration of the budget into the accounting records is employed as a management control device. However, periodic comparisons of budget and actual amounts are made. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

Thirty-Sixth Judicial District Public Defender's Office

Notes to the Financial Statements (Continued)

EXCESS OF EXPENDITURES OVER APPROPRIATIONS The following individual fund had actual expenditures over budgeted appropriations for the year ended June 30, 2019.

Fund	Original Budget	Final Budget	Actual	Unfavorable Variance
General Fund	\$ 393,700	\$ 393,700	\$ 404,585	\$ 10,885

F. Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Thirty-Sixth Judicial District Public Defender's Office 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 States, or under the laws of the United States.

G. Fund Balance

Unassigned: Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

H. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events within the control of the Thirty-Sixth Judicial District Public Defender's Office, which are either unusual in nature or infrequent in occurrence.

I. 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 and expenditures during the reporting period. Actual results could differ from those estimates.

J. 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's Office maintains a threshold 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:

Description	Estimated Lives
Land improvements	20-50 years
Building and building improvements	30-50 years
Furniture and fixtures	5-15 years
Vehicles	5-15 years

Thirty-Sixth Judicial District Public Defender's Office

Notes to the Financial Statements (Continued)

2. CASH AND CASH EQUIVALENTS

At June 30, 2019, the board has cash and cash equivalents (book balances) totaling \$30,624 as follows:

NOW accounts \$ 30,624

The 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 the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At June 30, 2019, the Thirty-Sixth Judicial District Public Defender's Office has \$47,818 in deposits (collected bank balances). These deposits are secured from risk by \$47,818 of federal deposit insurance.

3. RECEIVABLES

The following is a summary of receivables at June 30, 2019:

Court costs \$ 14,586

4. PAYABLES

The following is a summary of payables at June 30, 2019:

Accounts payable \$ 605

5. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the twelve months ending June 30, 2019 is as follows:

Governmental activities	Balance July 1, 2018	Additions	Deletions	Balance June 30, 2019
Equipment	\$ 11,154	\$ -	\$ -	\$ 11,154
Less accumulated depreciation: Equipment	<u>8,897</u>	<u>153</u>	<u>-</u>	<u>9,050</u>
Capital assets, net	<u>\$ 2,257</u>	<u>\$ (153)</u>	<u>\$ -</u>	<u>\$ 2,104</u>

Thirty-Sixth Judicial District Public Defender's Office

Notes to the Financial Statements (Concluded)

6. GOVERNMENTAL FUND REVENUES AND EXPENDITURES

For the year ended June 30, 2019, the major sources of governmental fund revenues and expenditures were as follows:

Revenues:	
State Government	
Grants	<u>\$ 133,201</u>
Local Government:	
Application fees, forfeitures, court costs, and other	<u>\$ 249,020</u>
Investment earnings	<u>\$ 100</u>
Total Revenues	<u>\$ 382,321</u>
Expenditures:	
Professional Development	
Travel	\$ -
Dues, licenses, and registrations	<u>5,511</u>
Total	<u>\$ 5,511</u>
Operating Costs	
Library and research	\$ 2,397
Contract services - attorney/legal	283,243
Contract services - others	110,469
Supplies	1,041
Telephone	1,924
Capital Outlay	-
Total	<u>\$ 399,074</u>
Total Expenditures	<u>\$ 404,585</u>

REQUIRED SUPPLEMENTAL INFORMATION

General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
For the Year Ended June 30, 2019

	Budgeted Amounts		Actual Amount	Budget to Actual differences over (under)
	Original	Final		
Revenues				
Other fees and charges	\$ 266,500	\$ 266,500	\$ 249,020	\$ (17,480)
Intergovernmental:				
State grants	87,181	87,181	133,201	46,020
Investment income	60	60	100	40
Total revenues	<u>\$ 353,741</u>	<u>\$ 353,741</u>	<u>\$ 382,321</u>	<u>\$ 28,580</u>
Expenditures				
General government and judicial				
Professional services	\$ -	\$ -	\$ 5,600	\$ (5,600)
Operating supplies	3,100	3,100	1,041	2,059
Contracted services	390,600	390,600	397,944	(7,344)
Total expenditures	<u>\$ 393,700</u>	<u>\$ 393,700</u>	<u>\$ 404,585</u>	<u>\$ (10,885)</u>
Net change in fund balance	\$ (39,959)	\$ (39,959)	\$ (22,264)	\$ 17,695
Fund balances at beginning of year	<u>70,000</u>	<u>66,869</u>	<u>66,869</u>	<u>-</u>
Fund balances at end of year	<u>\$ 30,041</u>	<u>\$ 26,910</u>	<u>\$ 44,605</u>	<u>\$ 17,695</u>

OTHER SUPPLEMENTAL INFORMATION

Thirty-Sixth Judicial District
Public Defender's Office

Schedule 2

Schedule of Compensation, Benefits and
Other Payments to Agency Head
For the Year Ended June 30, 2019

Agency Head Name - David Wallace

<u>Purpose</u>	<u>Amount</u>
Contract labor	\$ 90,000
Benefits - insurance	-
Benefits - retirement	-
Deferred compensation	-
Benefits - other	-
Car allowance	-
Vehicle provided by government	-
Cell phone	-
Dues	-
Vehicle rental	-
Per diem	-
Reimbursements	-
Travel	-
Registration fees	-
Conference travel	-
Housing	-
Unvouchered expenses	-
Special meals	-
Other	-

OTHER INFORMATION

Schedule of Prior Year Audit Findings
For the Year ended June 30, 2019

There were no prior year audit findings as of June 30, 2018.

Schedule of Current Year Audit Findings and Management's Response
For the Year Ended June 30, 2019

There were no current year audit findings as of June 30, 2019.

Windham & Reed, L.L.C.

Certified Public Accountants

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Charles M. Reed, Jr., CPA

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*

Thirty-Sixth Judicial District
Public Defender's Office
Parish of Beauregard
State of 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 Thirty-Sixth Judicial District Public Defender's Office as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Thirty-Sixth Judicial District Public Defender's Office's basic financial statements, and have issued our report thereon dated September 6, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Thirty-Sixth Judicial District Public Defender's Office's internal control over financial reporting (internal control) to determine the 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 Thirty-Sixth Judicial District Public Defender's Office's internal control. Accordingly, we do not express an opinion on the effectiveness of the Thirty-Sixth Judicial District Public Defender's Office'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 the Thirty-Sixth Judicial District Public Defender's Office'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 determination of financial statement amounts. 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.



DeRidder, Louisiana
September 6, 2019