

# **PUBLIC DEFENDER'S OFFICE**

## **NINTH JUDICIAL DISTRICT**

**ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED JUNE 30, 2023**



# TABLE OF CONTENTS

	<u>PAGE</u>
INDEPENDENT AUDITORS' REPORT.....	1-3
REQUIRED SUPPLEMENTAL INFORMATION (PART I)	
Management's Discussion and Analysis.....	4-6
GOVERNMENT-WIDE FINANCIAL STATEMENTS	
Statement of Net Position.....	7
Statement of Activities.....	8
FUND FINANCIAL STATEMENTS	
Governmental Funds	
Balance Sheet.....	9
Statement of Revenues, Expenditures and Changes in Fund Balance.....	10
NOTES TO FINANCIAL STATEMENTS.....	11-19
REQUIRED SUPPLEMENTAL INFORMATION (PART II)	
Statement of Revenues, Expenditures and Changes in Fund Balances (Budget and Actual)	
General Fund.....	20
Schedule of Net Pension Liability Data.....	21
Schedule of Employer Contributions.....	22
OTHER SUPPLEMENTAL INFORMATION	
Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer.....	23
Justice System Reporting Schedule – Receiving Entity.....	24
OTHER MATTERS	
Independent Auditors' Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	25-26
Schedule of Findings and Responses.....	27
Management's Corrective Action Plan.....	28
Schedule of Prior Year Findings and Responses.....	29
Statewide Agreed-Upon Procedures.....	Appendix



October 30, 2023

## INDEPENDENT AUDITOR'S REPORT

To the District Defender  
Ninth Judicial District  
State of Louisiana

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Opinions**

We have audited the accompanying financial statements of the governmental activities and the major fund of the Public Defender's Office for the Ninth Judicial District, a component unit of the Louisiana Public Defender Board, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Office's basic financial statements as listed in the table of contents.

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 Office, as of June 30, 2023, and the respective changes in financial position 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 financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Office 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 audit opinions.

#### **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; 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 Office'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.

#### **Auditor's Responsibilities 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,

***Public Defender's Office***  
***Ninth Judicial District***

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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 Office'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 Office'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 the information listed below to supplement the basic financial statements.

- Management's discussion and analysis
- Budgetary Comparison Information
- Schedule of Net Pension Liability Data
- Schedule of Employer Contributions

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.

***Public Defender's Office***  
***Ninth Judicial District***

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**Other Supplemental Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Office's basic financial statements. The supplemental information listed below is presented for purposes of additional analysis and is not a required part of the Office's financial statements.

- The Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer
- Justice System Funding Schedule – Receiving Entity

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 statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplemental information are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by Government Auditing Standard**

In accordance with *Government Auditing Standards*, we have also issued our report dated October 30, 2023, on our consideration of the 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 Court's internal control over financial reporting and compliance.



Rozier, McKay & Willis  
Certified Public Accountants

# ***PUBLIC DEFENDER'S OFFICE***

## ***NINTH JUDICIAL DISTRICT***

### ***MANAGEMENT'S DISCUSSION AND ANALYSIS***

***June 30, 2023***

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This section of annual financial report presents our discussion and analysis of the Office's financial performance during the fiscal year ended June 30, 2023, along with certain comparative information for the previous year.

#### **OVERVIEW OF FINANCIAL STATEMENTS**

The basic financial statements include government-wide financial statements and fund financial statements. These two types of financial statements present the Office's financial position and results of operations from differing perspectives which are described as follows:

#### **Government–Wide Financial Statements**

The government-wide financial statements report information about the Office as a whole using accounting methods similar to those used by private-sector companies. These report all revenues and expenses regardless of when cash is received or paid. Furthermore, the government-wide statements include all of the Office's assets and all of the Office's liabilities. All of the Office's activities are classified as governmental activities in the government-wide financial statements. The governmental activities are financed primarily by grants, fines and various fees.

#### **Fund Financial Statements**

Fund financial statements provide detailed information regarding the Office's most significant activities and are not intended to provide information for the Office as a whole. Funds are accounting devices that are used to account for specific sources of funds. All of the Office's funds are Governmental Funds. These funds are used to account for essentially the same functions that are reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, the governmental fund use a modified accrual basis of accounting that provides a short-term view of the Office's finances. Assets reported by governmental funds are limited to amounts that are available for current needs. In addition, liabilities are limited to amounts that are expected to be paid from currently available assets.

#### **FINANCIAL ANALYSIS OF THE OFFICE AS A WHOLE**

A comparative analysis of the government-wide Statement of Net Position is presented as follows:

***PUBLIC DEFENDER'S OFFICE***  
***NINTH JUDICIAL DISTRICT***

***MANAGEMENT'S DISCUSSION AND ANALYSIS***  
***June 30, 2023***

	For the Year Ended June 30,	
	2023	2022
<b><u>Assets:</u></b>		
Cash	\$ 286,895	\$ 361,560
Receivables	46,445	37,377
Depreciable capital assets, net	1,345	1,712
Net Pension Asset	----	262,497
<b>Total Assets</b>	<b>334,685</b>	<b>663,146</b>
Deferred Outflows	247,977	55,157
<b><u>Liabilities:</u></b>		
Accounts Payable	5,282	5,147
Payroll Liability	1,020	2,423
Net Pension Liability	200,863	----
<b>Total Liabilities</b>	<b>207,165</b>	<b>7,570</b>
Deferred Inflows	23,284	248,424
<b><u>Net Position:</u></b>		
Unrestricted	350,868	460,597
Invested in Capital Assets	1,345	1,712
<b>Total Net Position</b>	<b>\$ 352,213</b>	<b>\$ 462,309</b>

As the presentation appearing above demonstrates, with the exception of \$1,345 invested in capital assets, the Office's net position is unrestricted and may be used to meet the Office's ongoing obligations.

A comparative analysis of the government-wide Statement of Activities is presented as follows:

	For the Year Ended June 30,	
	2022	2022
<b><u>Revenues:</u></b>		
Program Revenue:		
State Grants	\$ 904,463	\$ 810,351
Local Funds	385,677	426,861
Charges for Service	39,620	40,577
General Revenue:		
Other	----	----
<b>Total Revenue</b>	<b>1,329,760</b>	<b>1,277,789</b>
<b><u>Program Expenses:</u></b>		
General Government - Judicial	1,439,856	1,327,774
Change in Net Position	(110,096)	(49,985)
Net Position Beginning	462,309	512,294
<b>Net Position Ending</b>	<b>\$ 352,213</b>	<b>\$ 462,309</b>

***PUBLIC DEFENDER'S OFFICE***  
***NINTH JUDICIAL DISTRICT***

***MANAGEMENT'S DISCUSSION AND ANALYSIS***  
***June 30, 2023***

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As the accompanying presentation demonstrates, the Public Defender's Office's net position has decreased. This decrease is due to the effects of GASB 68 and consuming reserves to better serve clients.

**FINANCIAL ANALYSIS OF THE OFFICE'S FUNDS**

For the year ended June 30, 2023, differences between the government-wide presentation and the fund financial statements were limited to reporting equipment and related depreciation and amounts related to pension funding in the government-wide presentation.

**BUDGET HIGHLIGHTS**

State law requires the general fund to have a budget.

**CAPITAL ASSET ADMINISTRATION**

For the year ended June 30, 2023, capital asset activity was limited to recording depreciation on existing assets.

**DEBT ADMINISTRATION**

For the year ended June 30, 2023, there was no debt activity and no debts are outstanding at year end.

**FACTORS EXPECTED TO AFFECT FUTURE OPERATIONS**

At the present time, no known issues are expected to have a significant impact on future operations.

***PUBLIC DEFENDERS OFFICE  
NINTH JUDICIAL DISTRICT***

***Statement of Net Positon  
June 30, 2023***

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	<u>Governmental Activities</u>
<b><u>ASSETS</u></b>	
Cash	\$ 286,895
Receivables	46,445
Depreciable Assets	<u>1,345</u>
<b>Total assets</b>	<u>334,685</u>
<b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b>	
Pension Funding Deferrals	<u>247,977</u>
<b><u>LIABILITIES</u></b>	
Accounts payable	5,282
Payroll Liability	1,020
Long-term Liabilities	
Net Pension Liability	<u>200,863</u>
<b>Total liabilities</b>	<u>207,165</u>
<b><u>DEFERRD INFLOWS OF RESOURCES</u></b>	
Pension Funding Deferrals	<u>23,284</u>
<b><u>NET POSITION</u></b>	
Unrestricted	350,868
Invested in Capital Assets	<u>1,345</u>
<b>Total net position</b>	<u><u>\$ 352,213</u></u>

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

***PUBLIC DEFENDERS OFFICE***  
***NINTH JUDICIAL DISTRICT***

***Statement of Activities***  
***Year Ended June 30, 2023***

	<u>Governmental Activities</u>
Expenses:	
General Government - Judicial	
Payroll & Related Benefits	400,346
Contract Attorneys	911,492
Insurance	20,209
Rent	18,000
Legal & Professional	27,460
Office Expense	31,671
Utilities & Telephone	10,458
Other	20,220
Total Expenses	<u>1,439,856</u>
Program Revenues:	
Charges for Services	39,620
Operating Grants and Contributions	
State	904,463
Local	385,677
Total Program Revenues	<u>1,329,760</u>
Net Income (Expenses) - Governmental Activities	<u>(110,096)</u>
General Revenues:	
Other	-
Total General Revenues	<u>-</u>
Change in Net Position	(110,096)
Net Position - Beginning, As Originally Reported	455,417
Prior Period Adjustment	6,892
Net Position - Beginning, As Restated	<u>462,309</u>
Net Position - Ending	<u>\$ 352,213</u>

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

**PUBLIC DEFENDERS OFFICE**  
**NINTH JUDICIAL DISTRICT**

***Balance Sheet***

***Governmental Funds***

***June 30, 2023***

<u>Assets</u>	<u>General</u>
Cash	\$ 286,895
Receivables	46,445
<b>Total Assets</b>	<b><u>\$ 333,340</u></b>
 <b><u>Liabilities and Fund Balance</u></b>  	
<b><u>Liabilities</u></b>	
Accounts Payable	\$ 5,282
Other Liabilities	1,020
<b>Total Liabilities</b>	<b><u>6,302</u></b>
 <b><u>Fund Balance</u></b>	
Unassigned	<u>327,038</u>
<b>Total Fund Balances</b>	<b><u>327,038</u></b>
 <b>Total Liabilities and Fund Balance</b>	 <b><u>\$ 333,340</u></b>

Total Fund Balances - Governmental Funds	\$ 327,038
Liabilities not due and payable in the current period are excluded from the Governmental Fund Balance Sheet	23,830
Amounts reported for governmental activities in the Statement of Net Position are different because capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	<u>1,345</u>
Net Position of Governmental Activities	<b><u>\$ 352,213</u></b>

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

**PUBLIC DEFENDERS OFFICE**  
**NINTH JUDICIAL DISTRICT**

***Statement of Revenue, Expenditures and Changes in Fund Balance***  
***Governmental Funds***  
***Year Ended June 30, 2023***

	<u>General</u>
<b>Revenues:</b>	
Intergovernmental	
State Funds	\$ 904,463
Local Funds	385,676
Indigent Fees	39,620
<b>Total revenues</b>	<u>1,329,759</u>
<b>Expenditures:</b>	
General Government - Judicial	
Payroll & Related Benefits	354,946
Contract Attorneys	911,492
Insurance	20,209
Rent	18,000
Legal & Professional	27,460
Office Expense	31,671
Utilities & Telephone	10,458
Travel & Other	19,852
<b>Total expenditures</b>	<u>1,394,088</u>
<b>Excess (deficiency) of revenues over expenditures</b>	(64,329)
<b>Fund balance - beginning of year</b>	<u>391,367</u>
<b>Fund balance - end of year</b>	<u>\$ 327,038</u>

Net change in fund balances of Governmental Funds	\$ (64,329)
Amounts reported for governmental activities in the statement of activities are different because governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital expenditures in the current period.	(366)
Long-term liabilities reported in the statement of activities includes pension obligations incurred in connection with participation in multi employer cost sharing pension plans. Changes in the pension obligation affect the statement of activities	<u>(45,401)</u>
Change in net position of governmental activities	<u>\$ (110,096)</u>

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

# **PUBLIC DEFENDER'S OFFICE**

## **Ninth Judicial District**

### **Notes to Financial Statements**

**For the Period Ended June 30, 2023**

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#### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Ninth Judicial District Public Defender's Office was established under the laws of the State of Louisiana in order to provide legal representation for indigent individuals involved in criminal proceedings. The Office receives appropriations from the State of Louisiana as well as fees and other costs, which are assessed from persons participating in the judicial process. The Office may also receive fees from indigent defendants, whenever the District Judge determines that fees of this nature are appropriate. The Office is administered by the District Public Defender who is appointed by the Louisiana Public Defender Board.

The accompanying policies conform to generally accepted accounting principles for governmental units.

#### **Financial Reporting Entity**

The Governmental Accounting Standards Board established criteria for determining which component units should be considered part of a financial reporting entity. The basic criterion for including a potential component unit within a reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. These criteria include:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the reporting entity to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the reporting entity.
2. Organizations for which the reporting entity does not appoint a voting majority but are fiscally dependent on the reporting entity.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the criteria presented above, the Public Defender's Office is a component of the Louisiana Public Defender Board, which is a component of the State of Louisiana. The accompanying financial statements present information only on the accounts maintained by the Public Defender of the Ninth Judicial District. The financial statements do not present information of the State of Louisiana or the Louisiana Public Defender Board, the general government service provided by those governmental units, or other governmental units that comprise the financial reporting entity.

#### **Basic Financial Statements**

The basic financial statements include both government-wide and fund financial statements. Both government-wide and fund financial statements categorize all of the Office's operations as governmental activities.

# **PUBLIC DEFENDER’S OFFICE**

## **Ninth Judicial District**

### **Notes to Financial Statements**

**For the Period Ended June 30, 2023**

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The government-wide and fund financial statements present the Office’s financial position and results of operations from differing perspectives which are described as follows:

#### **Government-Wide Financial Statements**

The Statement of Net Position and the Statement of Activities display information about the Office as a whole.

Program revenues reported in the Statement of Activities consist of amounts that are directly associated with a governmental service. Program revenues include charges for services, State grants, and local funds.

#### **Fund Accounting**

The accounts are organized on the basis of funds, which consist of a single general fund. The General Fund is the general operating fund of the Office. It is used to account for all financial resources.

#### **Basis of Accounting and Measurement Focus**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The basis of accounting and measurement focus used for various financial statement presentations are described as follows:

<b><u>Financial Statement Presentation</u></b>	<b><u>Basis of Accounting</u></b>	<b><u>Measurement Focus</u></b>
Government-Wide Financial Statements	Accrual Basis	Economic Resources
Fund Financial Statements	Modified Accrual Basis	Current Financial Resources

Under the accrual basis of accounting and the economic resources measurement focus, revenues are recorded when earned and expenses are recorded when a liability is incurred.

Under the modified accrual basis of accounting and the current financial resources measurement focus revenue is recognized when it is considered measurable and available. Revenue is considered available if it is collected within 60 days of year end. In addition, expenses are generally recorded when a liability has been incurred. Furthermore, when the current financial resources measurement focus is used, amounts recorded as assets exclude capital assets and the acquisition of capital assets is treated as expenditures. Inventories of supplies are considered immaterial and are not recorded.

#### **Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

#### **Budgets**

Budgets are adopted prior to the beginning of each year using the generally accepted basis of accounting. Furthermore, budgets are amended in the manner prescribed by state law.

# **PUBLIC DEFENDER’S OFFICE**

## **Ninth Judicial District**

### **Notes to Financial Statements**

**For the Period Ended June 30, 2023**

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#### **Cash**

Amounts reported as cash and cash equivalents (restricted and unrestricted) include all cash on hand, cash in bank accounts, certificates of deposit and highly liquid investments. Credit risk is managed by requiring fiscal agents to provide security for any deposits that exceed FDIC limits.

#### **Compensated Absences**

The Public Defender’s Office does not accumulate any vacation, sick pay, or other employee benefit amounts because employees are not allowed to carry over significant amounts.

#### **Capital Assets**

Capital assets include significant acquisitions of equipment that are expected to remain in service for a period of years. Capital assets are reported in the government-wide financial statements but are excluded from the fund financial statements. Instead, the funds report the acquisition of capital assets as expenditures rather than asset acquisitions.

All capital assets are reported at historical cost less accumulated depreciation. Depreciation is computed using the straight-line method and estimated useful lives that are based on the expected durability of the particular asset. A useful life of three to five years is typically used.

#### **NOTE 2 - CASH**

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 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, 2023, the Public Defender’s Office has \$306,805 in deposits (collected bank balance). These deposits are secured by FDIC coverage in the amount of \$250,000 and \$719,179 of pledged securities held by the custodial bank. State law imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified that the fiscal agent has failed to pay deposited funds upon demand.

#### **NOTE 3 - RECEIVABLES**

At June 30, 2023, consisted entirely of amounts due from governmental sources, which are described as follows:

Rapides Parish Sheriff’s Office	\$	30,064
City of Alexandria		8,318
City of Pineville		5,791
Other		2,272
<hr/>		
Total	\$	46,445

**PUBLIC DEFENDER'S OFFICE**  
**Ninth Judicial District**

**Notes to Financial Statements**  
**For the Period Ended June 30, 2023**

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**NOTE 4 – CAPITAL ASSETS**

A summary of the Office's capital assets is provided as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
<u>Capital Assets Being Depreciated:</u>				
Furniture and Equipment	\$ 9,307	\$ ----	\$ ----	\$ 9,307
Less Accumulated Depreciation	7,597	365	----	7,962
<b>Total Net of Depreciation</b>	<b>\$ 1,710</b>	<b>\$ (365)</b>	<b>\$ ----</b>	<b>\$ 1,345</b>

**NOTE 5 - RISK MANAGEMENT**

The Office is exposed to various risks of loss related to torts; theft, damage or destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The Office insures against these risks by participating in a public entity risk pool that operates as a common insurance program and by purchasing commercial insurance. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

**NOTE 6 – PENSION PLAN**

**Parochial Employees Retirement System**

Substantially all of the Public Defender's Office's employees are members of a statewide retirement system. This system is a cost-sharing, multiple employer defined benefit pension plan administered by a board of trustees. A summary of amounts reported in connection with participation in this plan is summarized as follows:

	Net Pension Liability	Deferred Outflows of Resources	Deferred Inflows of Resources
Parochial Employees Retirement System	\$ 200,863	\$ 247,977	\$ 23,284

Further information regarding the retirement system is furnished as follows:

*Plan Description* - The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All participating employees of the Public Defender's Office are members of Plan A. All permanent employees working at least 28 hours per week are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service, are entitled to a retirement benefit, payable monthly for life, equal to three per cent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to one per cent of the final-average salary, plus \$24 for each year of supplemental plan only service earned prior to January 1, 1980, plus three per cent of final average salary for each year of service credited after the revision date. Final-average salary is the employees' average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above, and who do not withdraw their

# **PUBLIC DEFENDER'S OFFICE**

## **Ninth Judicial District**

### **Notes to Financial Statements** **For the Period Ended June 30, 2023**

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employee contributions, may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

*Funding Policy* - Employees are required to contribute 11.50% of their salaries to the System. The employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The current rate is 11.50% of annual covered payroll. The contribution requirements of the plan members and the Public Defender's Office are established and may be amended by state statute. In addition, contributions to the System also include one-fourth of one per cent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. Contributions to the retirement system for the year ended June 30, 2023 and each of the two preceding years have been consistent with the required amounts.

*Financial Summary* - The plan description, funding policies and financial information provides a summary of the Plan provisions and finances. For additional details the System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained at [persla.org](http://persla.org).

Plan A's net pension liability (asset) was determined at December 31, 2022 (measurement date and actuarial valuation date) and details are provided as follows:

Total Pension Liability	\$ 4,658,944,882
Plan Fiduciary Net Pension	4,274,065,818
Net Pension Liability (Asset)	<u>(384,879,064)</u>
Public Defender's Office's Proportionate Share (Percentage)	0.05218%
Public Defender's Office's Proportionate Share (Amount)	<u>\$ 200,863</u>

The net pension liability (asset) presented above was not affected by any special funding situations. Changes in the Public Defender's Office proportionate share of Plan A's net pension liability during the measurement period ending December 31, 2022 are provided as follows:

Beginning Net Pension Liability	\$ (262,497)
Employer Contributions	(40,758)
Pension Expense	82,870
Deferred Outflows of Resources	196,108
Deferred Inflows of Resources	<u>225,140</u>
Ending Net Pension Liability (Asset)	<u>\$ 200,863</u>

There were no changes between June 30, 2023 and the Plan A's measurement date that are expected to have a significant effect on the Public Defender's Office's proportionate share of the collective net pension liability (asset). Balances presented as deferred outflows of resources and deferred inflows of resources reported in connection with participation in the plan are presented as follows:

**PUBLIC DEFENDER’S OFFICE**  
**Ninth Judicial District**

**Notes to Financial Statements**  
**For the Period Ended June 30, 2023**

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>	<b>Total (Net)</b>
Differences Between Expected and Actual Experience	\$ 7,425	\$ (22,127)	\$ (14,702)
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	212,016	----	212,016
Changes of Assumptions	6,409	----	6,409
Changes in Proportion	4,494	(1,157)	3,337
Employer Contributions Made After the Measurement Date	17,633	----	17,633
Total Deferrals	247,977	(23,284)	224,693
Deferrals That Will be Recorded as a Reduction in Net Pension Liability (Asset) in the Subsequent Reporting Period	(17,633)	----	(17,633)
Deferrals Subject to Amortization	<u>\$ 230,344</u>	<u>\$ (23,284)</u>	<u>\$ 207,060</u>

Deferrals that will be amortized as a component of pension expense in future periods are summarized as follows:

<u>For the Year Ending:</u>	
December 31, 2023	\$ 7,405
December 31, 2024	36,183
December 31, 2025	68,429
December 31, 2026	95,043
Total	<u>\$ 207,060</u>

A summary of the actuarial methods and assumptions used in determining the total pension liability as of the measurement date are as follows:

Valuation Date	December 31, 2022
Actuarial Cost Method	Plan A – Entry Age Normal Plan B – Entry Age Normal
Investment Rate of Return	6.40%, net of investment expense, including inflation
Projected Salary Increases	Plan A – 4.75% Plan B – 4.25%
Expected Remaining Service Lives	4 Years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.

# **PUBLIC DEFENDER’S OFFICE**

## **Ninth Judicial District**

### **Notes to Financial Statements**

**For the Period Ended June 30, 2023**

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Inflation Rate	2.30%
Mortality	Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.

The mortality rate assumption used was set based upon an experience study performed on plan data for the period January 1, 2013 through December 31, 2017. The data was assigned credibility weighting and combined with a standard table to produce current levels of mortality. As a result of this study, mortality for employees was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale. In addition, mortality for annuitants and beneficiaries was set equal to the Pub-2010 Public Retirement plans Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale. For Disabled annuitants mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale.

The discount rate used to measure the total pension liability was 6.40% for Plan A and 6.40% for Plan B. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems’ Actuarial Committee. Based on those assumptions, the System’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the capital asset pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward-looking basis in equilibrium, in which best estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.10% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.70% for the year ended December 31, 2022.

# **PUBLIC DEFENDER’S OFFICE**

## **Ninth Judicial District**

### **Notes to Financial Statements**

#### **For the Period Ended June 30, 2023**

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Best estimates of arithmetic real rates of return for each major asset class included in the System’s target asset allocation as of December 31, 2022 are summarized in the following table:

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Long-term Expected Portfolio Real Rate of Return</u>
Fixed Income	33%	1.17%
Equity	51%	3.58%
Alternatives	14%	0.73%
Real Assets	2%	0.12%
Total	<u>100%</u>	<u>5.60%</u>
Inflation		<u>2.10%</u>
Expected Arithmetic Nominal Return		<u>7.70%</u>

The following presents the net pension liability of the participating employers as of December 31, 2022 calculated using the discount rate of 6.40%, as well as what the employers’ net pension liability/asset would be if it were calculated using a discount rate that is one percentage point lower 5.40% or one percentage point higher 7.40% than the current rate.

	<u>1% Decrease 5.40% Discount Rate</u>	<u>Current Discount Rate 6.40%</u>	<u>1% Increase 7.40% Discount</u>
Net Pension Liability (Asset)	\$ 496,669	\$ 200,863	\$ (47,186)

**PUBLIC DEFENDER’S OFFICE**  
**Ninth Judicial District**

**Notes to Financial Statements**  
**For the Period Ended June 30, 2023**

**NOTE 7 – GOVERNMENTAL FUND REVENUES AND EXPENDITURES**

For the year ended June 30, 2023, the major sources of governmental fund revenues and expenditures were as follows:

**Revenues:**

State Government		
Appropriations – Special		\$ 904,463
Local Governments		
Statutory Fines, Forfeitures, Fees and Court Cost		385,676
Charges for Services		<u>39,620</u>
Total Revenues		<u>\$1,329,759</u>

**Expenditures**

Personnel Services and Benefits		
Salaries	309,005	
Payroll Taxes	8,240	
Retirement	<u>37,701</u>	
Total		354,946
Professional Development		
Dues, licenses, and registrations	4,181	
Travel	12,584	
Law Library	2,392	
Postage	696	
Contract Labor	---	
Total		19,853
Operating Cost		
Contract Services – Attorney / Legal	911,492	
Contract Services – Other	27,460	
Rent-Office	18,000	
Insurance	20,209	
Office Expense/Supplies	31,671	
Utilities and Telephone	<u>10,458</u>	
Total		1,019,290
Total Expenditures		<u>\$1,394,089</u>

**NOTE 8 – PRIOR PERIOD ADJUSTMENT**

Management has determined that adjustments were necessary to correct prior period net assets as a result of adjustments to the pension report. Changes to the Parochial Employees Retirement System Report were made subsequent to this report being released. Therefore, the following are the adjustments that are necessary to the beginning net assets.

	<u>Governmental Activities</u>	
	<u>Net Position</u>	<u>Change in Net Position</u>
As Originally Reported	\$ 455,417	\$ (56,877)
Correct reporting of Net Pension Liability	6,892	6,892
As Restated	<u>\$ 462,309</u>	<u>\$ (49,985)</u>

**PUBLIC DEFENDERS OFFICE**  
**NINTH JUDICIAL DISTRICT**

***General Fund***

***Statement of Revenues, Expenditures and Changes in Fund Balances***

***Budget and Actual***

***Year Ended June 30, 2023***

	<u>Budget Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
<b><u>Revenues:</u></b>				
State Funds	678,910	678,910	904,463	225,553
Local Government	436,000	436,000	385,676	(50,324)
Indigent Fees	<u>30,000</u>	<u>30,000</u>	<u>39,620</u>	<u>9,620</u>
<b>Total revenues</b>	<u>1,144,910</u>	<u>1,144,910</u>	<u>1,329,759</u>	<u>184,849</u>
<b><u>Expenditures:</u></b>				
General Government - Judicial				
Payroll & Related Benefits	494,441	501,585	354,946	146,639
Contract Attorneys	857,600	847,200	911,492	(64,292)
Insurance	25,600	23,600	20,209	3,391
Rent	18,000	18,000	18,000	-
Legal & Professional	28,000	32,500	27,460	5,040
Office Expense	49,000	37,200	31,671	5,529
Utilities & Telephone	7,850	15,640	10,458	5,182
Travel & Other	11,000	11,500	19,852	(8,352)
Capital Outlay	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
<b>Total expenditures</b>	<u>1,496,491</u>	<u>1,492,225</u>	<u>1,394,088</u>	<u>98,137</u>
<b>Excess (deficiency) of revenues</b>				
<b>Net Change in Fund Balances</b>	(351,581)	(347,315)	(64,329)	282,986
<b>Fund balance - beginning of year</b>	<u>361,560</u>	<u>391,367</u>	<u>391,367</u>	<u>-</u>
<b>Fund balance - end of year</b>	<u>\$ 9,979</u>	<u>\$ 44,052</u>	<u>\$ 327,038</u>	<u>\$ 282,986</u>

***PUBLIC DEFENDERS OFFICE***  
***NINTH JUDICIAL DISTRICT***  
***Schedule of Net Pension Liability Data***  
***Cost Sharing Retirement Systems***

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Retirement System / Measurement Date	Share of Collective		Covered Payroll	Net Pension	Pension Plans
	Net Pension Liability (Asset)			Liability as a	Fiduciary Net
	Percent	Amount		Percentage of Covered Payroll	Position as a Percentage of Total Pension Liability
Parochial Employees Retirement System					
December 31, 2014	0.059%	16,085	351,747	4.6%	99.1%
December 31, 2015	0.053%	140,131	319,189	43.9%	92.2%
December 31, 2016	0.041%	83,796	303,744	27.6%	92.2%
December 31, 2017	0.045%	(33,696)	279,328	-12.1%	102.0%
December 31, 2018	0.050%	222,274	288,678	77.0%	91.9%
December 31, 2019	0.053%	2,516	320,248	0.8%	99.9%
December 31, 2020	0.050%	(88,539)	335,683	-26.4%	104.0%
December 31, 2021	0.050%	(262,497)	369,472	-71.0%	110.0%
December 31, 2022	0.052%	200,863	325,054	61.8%	91.7%

Notes to Schedule:

At the present time, management has not identified any factors that are expected to significantly affect trends in the amounts reported above.

***PUBLIC DEFENDERS OFFICE***  
***NINTH JUDICIAL DISTRICT***  
***Schedule of Employer Contributions***  
***Cost Sharing Retirement Systems***

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Retirement System / Fiscal Year Ending	Statutorily Required Employer Contributions	Contributions Recognized By the Pension Plan	Difference Between Required and Recognized Contributions	Covered Payroll	Contributions Recognized as a Percentage of Covered Payroll
Parochial Employees Retirement System					
December 31, 2014	35,451	35,451	-	351,747	10.08%
December 31, 2015	50,558	52,972	(2,414)	319,189	16.60%
December 31, 2016	32,564	44,575	(12,011)	303,744	14.68%
December 31, 2017	35,627	31,505	4,122	279,328	11.28%
December 31, 2018	34,586	34,928	(342)	288,678	12.10%
December 31, 2019	36,828	38,966	(2,138)	320,248	12.17%
December 31, 2020	41,121	41,315	(194)	335,683	12.31%
December 31, 2021	45,807	45,807	-	369,472	12.40%
December 31, 2022	40,758	40,709	49	325,054	12.52%

Notes to Schedule:

At the present time, management has not identified any factors that are expected to significantly affect trends in the amounts reported above.

***PUBLIC DEFENDERS OFFICE  
NINTH JUDICIAL DISTRICT***

***Schedule of Compensation, Benefits and Other Payments to  
Agency Head or Chief Executive Officer  
For the Year Ended June 30, 2023***

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	<u>Deirdre Fuller</u>
<b><u>Purpose</u></b>	
Salary	\$ 90,085
Retirement	8,558
Reimbursements	4,978

**PUBLIC DEFENDERS OFFICE**  
**NINTH JUDICIAL DISTRICT**

***Justice System Funding Schedule - Receiving Entity***  
***As Required by Act 87 of the 2020 Regular Legislative Session -***  
***Cash Basis Presentation***  
***For the Year Ended June 30, 2023***

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	<b>GENERAL FUND</b>	
	<b>First Six Month Period Ended December 31, 2022</b>	<b>Second Six Month Period Ended June 30, 2023</b>
Receipts From:		
Rapides Parish Sheriff's Office - Criminal Court Cost/Fees	25,674	28,163
Town of Lecompte - Criminal Court Costs	6,937	6,734
Rapides Parish Sheriff's Office - Bond Assessment Fee	2,482	2,226
Rapides Parish District Attorney - Bond Forfeiture Account	444	-
Rapides Parish Sheriff's Office - Bond Commission Fee	52,687	47,288
City of Alexandria - Criminal Court Costs	59,116	66,570
City of Pineville - Criminal Court Costs	37,592	37,605
	<hr/>	<hr/>
Subtotal Receipts	184,932	188,586
	<hr/>	<hr/>



October 30, 2023

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

To the District Defender  
State of Louisiana  
Ninth Judicial District

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 Public Defender's Office for the Ninth Judicial District, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Office's basic financial statements, and have issued our report thereon dated October 30, 2023.

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING**

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

**REPORT ON COMPLIANCE AND OTHER MATTERS**

As part of obtaining reasonable assurance about whether 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.



Rozier, McKay & Willis  
Certified Public Accountants

***PUBLIC DEFENDER'S OFFICE  
NINTH JUDICIAL DISTRICT***

***SCHEDULE OF FINDINGS AND RESPONSES  
For the Year Ended June 30, 2023***

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***PART I - SUMMARY OF AUDITOR'S RESULTS:***

- The Independent Auditors' Report on the basic financial statements of the Public Defender's Office as of June 30, 2023 and for the year then ended expressed an unmodified opinion.
- The audit did not disclose any audit findings which are considered to be significant control deficiencies or material weaknesses.
- The results of the audit did not disclose an instance of noncompliance required to be reported in the Schedule of Findings and Responses.

***PART II - FINDINGS RELATING TO THE FINANCIAL STATEMENTS WHICH ARE  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GENERALLY ACCEPTED  
GOVERNMENTAL AUDITING STANDARDS:***

- There are no items to report.

***PUBLIC DEFENDER'S OFFICE***  
***NINTH JUDICIAL DISTRICT***

***MANAGEMENT'S CORRECTIVE ACTION PLAN***  
***For the Year Ended June 30, 2023***

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<b>SECTION I</b> <b>Internal Control and Compliance Material</b> <b>To The Financial Statements</b>	
No findings of this nature were reported	No findings of this nature were reported
<b>SECTION II</b> <b>Management Letter</b>	
No management letter was issued with this report	No management letter was issued with this report.

***PUBLIC DEFENDER'S OFFICE***  
***NINTH JUDICIAL DISTRICT***

***MANAGEMENT'S CORRECTIVE ACTION PLAN***  
***For the Year Ended June 30, 2023***

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<b>SECTION I</b> <b>Internal Control and Compliance Material</b> <b>To The Financial Statements</b>	
No findings of this nature were reported	No findings of this nature were reported
<b>SECTION II</b> <b>Management Letter</b>	
No management letter was issued with this report.	No management letter was issued with this report.

**APPENDIX A**  
**Statewide Agreed-Upon Procedures**



Independent Accountant's Report  
On Applying Agreed-Upon Procedures

To the Public Defender and  
the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by the Public Defender (the Entity) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 01, 2022 through June 30, 2023. The Entity's management is responsible for those C/C areas identified in the SAUPs.

The entity 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 described above. 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.

We were engaged 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 entity 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.

Rozier, McKay & Willis  
Certified Public Accountants  
Alexandria, Louisiana  
October 30, 2023



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Alexandria, Louisiana 71315

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**9<sup>th</sup> JDC Public Defender**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

<b>Written Policies and Procedures</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>1 Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories.</p> <ul style="list-style-type: none"> <li>• Budgeting</li> <li>• Purchasing</li> <li>• Disbursements</li> <li>• Receipts</li> <li>• Payroll/Personnel</li> <li>• Contracting</li> <li>• Credit Cards</li> <li>• Travel and expense reimbursements</li> <li>• Ethics</li> <li>• Debt Service</li> <li>• Disaster Recovery / Business Continuity</li> <li>• Sexual Harassment</li> </ul>	<p>An analysis of the written policies and procedures has resulted in the following conclusions:</p> <p>Details related to the following functions were limited and did not specifically address suggested components:</p> <ul style="list-style-type: none"> <li>• Payroll/Personnel</li> <li>• Contracting</li> <li>• Credit Cards</li> <li>• Travel &amp; Expense reimbursements</li> <li>• Ethics</li> <li>• Disaster Recovery/Business Continuity</li> <li>• Sexual Harassment</li> </ul> <p>Debt Services was not applicable because the Public Defender's Office has not issued any debt.</p> <p>Many functions of budgeting, purchasing, disbursements and receipts are outsourced to a CPA firm that maintains the books and all necessary transactions/checks.</p> <p>Though not discussed in the written policies, the Public Defender requires its employees to read separate ethics and sexual harassment policies and complete the required one-hour training for both during the year.</p>	<p>No findings or criticisms were reported.</p>

**9<sup>th</sup> JDC Public Defender**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

Board (or Finance Committee)		
Agreed-Upon Procedure	Results	Managements' Response
<p>2 Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:</p> <p>a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.</p> <p>b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds. <i>Alternately, for those entities reporting on the non-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.</i></p> <p>c) For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted fund balance in the prior year audit report, observe that the minutes</p>	<p>Procedures related to board and committee activities were not applicable because the District Defender independently governs operations without input from any board or committee.</p>	<p>N/A – The results did not included any findings requiring a response.</p>

**9<sup>th</sup> JDC Public Defender**

***Statewide Agreed-Upon Procedures***

***Schedule of Procedures, Results and Managements' Response (Continued)***

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<b>Board (or Finance Committee)</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unrestricted fund balance in the general fund.  d) Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.	No findings were reported in the prior year audit report.	No response needed.

**9<sup>th</sup> JDC Public Defender**

***Statewide Agreed-Upon Procedures***

***Schedule of Procedures, Results and Managements' Response (Continued)***

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<b>Bank Reconciliations</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>3 Obtain a listing of client 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 selected each account, and observe that:</p> <p>a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);</p> <p>b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and</p> <p>c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.</p>	<p>Reconciliations were completed within a 2-month period by an outside CPA firm.</p> <p>Evidence of review by an appropriate party was present.</p> <p>No items were outstanding for more than 12 months.</p>	<p>No findings or criticisms reported.</p> <p>No findings or criticisms reported.</p> <p>No findings or criticisms reported.</p>

**9<sup>th</sup> JDC Public Defender**

***Statewide Agreed-Upon Procedures***

***Schedule of Procedures, Results and Managements' Response (Continued)***

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<b>Collections (excluding EFTs)</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
4 Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).	The list was provided and deposits were selected.	No findings or criticisms reported.
5 For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:  a) Employees that are responsible for cash collections do not share cash drawers/registers.	Drawers are used exclusively by a single person.	No findings or criticisms reported.

**9<sup>th</sup> JDC Public Defender**

***Statewide Agreed-Upon Procedures***

***Schedule of Procedures, Results and Managements' Response (Continued)***

<b>Collections (excluding EFTs)</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.	The Office uses an outside CPA firm for many functions; therefore, duties are appropriately segregated.	No findings or criticisms reported.
c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.	The Office uses an outside CPA firm for many functions; therefore, duties are appropriately segregated.	No findings or criticisms reported.
d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.	The Office uses an outside CPA firm for many functions; therefore, duties are appropriately segregated.	No findings or criticisms reported.
6 Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.	Appropriate coverage has been maintained.	No findings or criticisms reported.
7 Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day) . Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as		

**9<sup>th</sup> JDC Public Defender**

***Statewide Agreed-Upon Procedures***

***Schedule of Procedures, Results and Managements' Response (Continued)***

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<b>Collections (excluding EFTs)</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and:		
a. Observe that receipts are sequentially pre-numbered.	Receipts issued are sequentially prenumbered.	No findings or criticisms reported.
b. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.	Collection documentation agrees to the deposit slip.	No findings or criticisms reported.
c. Trace the deposit slip total to the actual deposit per the bank statement.	Deposit slips agree with the bank statement.	No findings or criticisms reported.
d. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).	Deposits were remitted with in a single dat.	No findings or criticisms reported.
e. Trace the actual deposit per the bank statement to the general ledger.	Deposits appearing on the bank statement agree with the general ledger.	No findings or criticisms reported.

**9<sup>th</sup> JDC Public Defender**

***Statewide Agreed-Upon Procedures***

***Schedule of Procedures, Results and Managements' Response (Continued)***

<b>Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
8 Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).	All transactions are processed at the Public Defender's Office.	No findings or criticisms reported.
9 For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:		
a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.	The District Defender and an outside CPA firm are used in purchase requests.	No findings or criticisms reported.
b) At least two employees are involved in processing and approving payments to vendors.	The District Defender and an outside CPA firm are used in processing and approving payments.	No findings or criticisms reported.
c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.	An outside CPA firm maintains the vendor files.	No findings or criticisms reported.
d) Either the employee/official responsible for signing checks mails the payment or gives	The employee with signature responsibility is also responsible for mailing.	No findings or criticisms reported.

**9<sup>th</sup> JDC Public Defender**

***Statewide Agreed-Upon Procedures***

***Schedule of Procedures, Results and Managements' Response (Continued)***

<b>Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>the signed checks to an employee to mail who is not responsible for processing payments.</p> <p>10 For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:</p> <p>a. Observe that the disbursement matched the related original invoice/billing statement.</p> <p>b. Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.</p> <p>11 Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no</p>	<p>Disbursements selected were supported by documentation.</p> <p>Evidence of segregation of duties was present.</p> <p>Electronic disbursements are approved and authorized by the necessary number of signers.</p>	<p>No findings or criticisms reported.</p> <p>No findings or criticisms reported.</p> <p>No findings or criticisms reported.</p>

**9<sup>th</sup> JDC Public Defender**

***Statewide Agreed-Upon Procedures***

***Schedule of Procedures, Results and Managements' Response (Continued)***

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<b>Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.		

**9<sup>th</sup> JDC Public Defender**

***Statewide Agreed-Upon Procedures***

***Schedule of Procedures, Results and Managements' Response (Continued)***

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<b>Credit Cards/Debit Cards/Fuel Cards/P-Cards</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
12 Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.	The requested information was provided	No findings or criticisms reported.
13 Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:  a. Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing, by someone other than the authorized card holder.	There is evidence of approval and supporting documentation.	No findings or criticisms reported.
b. Observe that finance charges and late fees were not assessed on the selected statements.	No finance or late fees were assessed.	No findings or criticisms reported.

**9<sup>th</sup> JDC Public Defender**

***Statewide Agreed-Upon Procedures***

***Schedule of Procedures, Results and Managements' Response (Continued)***

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<b>Credit Cards/Debit Cards/Fuel Cards/P-Cards</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
14 Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only).	Each transaction was fully supported with an itemized receipt, documentation of the business purpose, and documentation of the individuals participating in meals, as applicable.	No findings or criticisms reported.

**9<sup>th</sup> JDC Public Defender**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

<b>Travel and Expense Reimbursement</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>15 Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:</p> <p>a. If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (<a href="http://www.gsa.gov">www.gsa.gov</a>).</p> <p>b. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.</p> <p>c. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).</p> <p>d. Observe that each reimbursement was reviewed and approved, in writing, by</p>	<p>Appropriate per diem rates have been utilized when applicable</p> <p>Actual cost were supported by appropriate documentation.</p> <p>Business purposed were adequately documented.</p> <p>Approval by someone other than the recipient was properly documented.</p>	<p>No findings or criticisms reported.</p>

**9<sup>th</sup> JDC Public Defender**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

<b>Travel and Expense Reimbursement</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
someone other than the person receiving reimbursement.		

<b>Contracts</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
16 Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Alternately, the practitioner may use an equivalent selection source, such as an active vendor list. Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:	Management has asserted that the only contracts initiated during the current year were for professional services of contract attorneys.	No findings or criticisms reported.
a. Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.	Not applicable	No findings or criticisms reported.
b. Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).	The contracts are approved by the Chief Defender	No findings or criticisms reported.

**9<sup>th</sup> JDC Public Defender**

***Statewide Agreed-Upon Procedures***

***Schedule of Procedures, Results and Managements' Response (Continued)***

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<b>Contracts</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
c. If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.	No contracts were amended.	No findings or criticisms reported.
d. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.	Payments under the contract agree with its terms and conditions.	No findings or criticisms reported.

**9<sup>th</sup> JDC Public Defender**

***Statewide Agreed-Upon Procedures***

***Schedule of Procedures, Results and Managements' Response (Continued)***

<b>Payroll and Personnel</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>17 Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.</p>	<p>The list was provided and selection was performed.</p>	<p>No findings or criticisms reported.</p>
<p>18 Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:</p> <p>a. Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).</p> <p>b. Observe that supervisors approved the attendance and leave of the selected employees/officials.</p> <p>c. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.</p>	<p>Attendance was properly documented.</p> <p>Approval was documented.</p> <p>Leave taken was properly reported in the accounting records.</p>	<p>No findings or criticisms reported.</p> <p>No findings or criticisms reported.</p> <p>No findings or criticisms reported.</p>
<p>19 Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination</p>	<p>Termination payments were determined to be consisted with leave records and established rates of pay.</p>	<p>No findings or criticisms reported.</p>

**9<sup>th</sup> JDC Public Defender**

***Statewide Agreed-Upon Procedures***

***Schedule of Procedures, Results and Managements' Response (Continued)***

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<b>Payroll and Personnel</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
20 Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.	Management has asserted that all relevant payments have been made. Furthermore, the Office used the assistance of an outside CPA firm to ensure premiums are paid and forms are timely filed.	No findings or criticisms reported.

**9<sup>th</sup> JDC Public Defender**

***Statewide Agreed-Upon Procedures***

***Schedule of Procedures, Results and Managements' Response (Continued)***

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<b>Ethics</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
21 Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:  a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.  b. Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.	Evidence of ethics training was present for each employee  Each employee is required to attest annually that the ethics policy has been read.	No findings or criticisms reported.  No findings or criticisms reported.
22 Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.	The Chief Public Defender is the ethics designee.	No findings or criticisms reported.

**9<sup>th</sup> JDC Public Defender**

***Statewide Agreed-Upon Procedures***

***Schedule of Procedures, Results and Managements' Response (Continued)***

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<b>Debt Service</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
23 Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.	Not applicable	No findings or criticisms reported.
25 Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants.	Not applicable.	No findings or criticisms reported.

**9<sup>th</sup> JDC Public Defender**

***Statewide Agreed-Upon Procedures***

***Schedule of Procedures, Results and Managements' Response (Continued)***

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<b>Fraud Notice</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
23 Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.	No misappropriations were reported.	No findings or criticisms reported.
26 Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.	The necessary postings were present physically and on the website.	No findings or criticisms reported.

**9<sup>th</sup> JDC Public Defender**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

Information Technology Disaster Recovery /Business Continuity		
Agreed-Upon Procedure	Results	Managements' Response
<p>27 Perform the following procedures, <b>verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."</b></p> <p>a. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.</p> <p>b. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.</p> <p>c. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.</p>	<p>We performed the procedure and discussed the results with management.</p> <p>We performed the procedure and discussed the results with management.</p> <p>We performed the procedure and discussed the results with management.</p>	<p>No findings or criticisms reported.</p> <p>No findings or criticisms reported.</p> <p>No findings or criticisms reported.</p>
<p>28 Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in</p>	<p>We performed the procedure and discussed the results with management.</p>	<p>No findings or criticisms reported.</p>

**9<sup>th</sup> JDC Public Defender**

***Statewide Agreed-Upon Procedures***

***Schedule of Procedures, Results and Managements' Response (Continued)***

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<b>Information Technology Disaster Recovery /Business Continuity</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.		

**9<sup>th</sup> JDC Public Defender**

***Statewide Agreed-Upon Procedures***

***Schedule of Procedures, Results and Managements' Response (Continued)***

<b>Sexual Harassment</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
29 Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.	Documentation that each employee selected completed the required training.	No findings or criticisms reported.
30 Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).	Documentation demonstrated that the policy has been communicated to employees.	No findings or criticisms reported.
31 Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:  a. Number and percentage of public servants in the agency who have completed the training requirements; b. Number of sexual harassment complaints received by the agency; c. Number of complaints which resulted in a finding that sexual harassment occurred; d. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and e. Amount of time it took to resolve each complaint.	A report was produced with the required content and the report was completed by February 1 <sup>st</sup> .	No findings or criticisms reported.