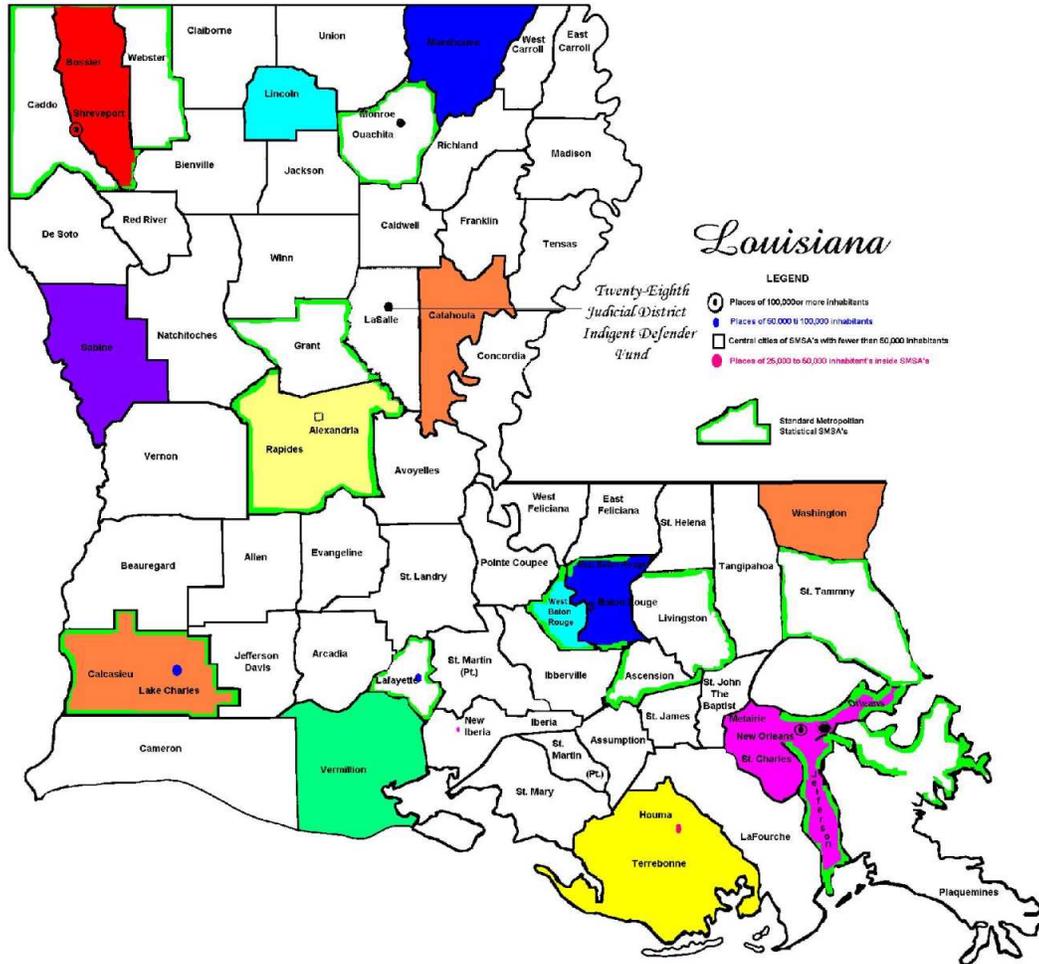


**TWENTY-EIGHTH JUDICIAL DISTRICT  
INDIGENT DEFENDER FUND  
LaSalle Parish, Louisiana**

**Financial Statements  
June 30, 2019**

# TWENTY-EIGHTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND LASALLE PARISH



The Twenty-Eighth Judicial District Indigent Defender Fund is 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. The judicial district encompasses the Parish of LaSalle, Louisiana.

**TWENTY-EIGHTH JUDICIAL DISTRICT  
INDIGENT DEFENDER FUND  
LaSalle Parish, Louisiana**

**For the Year Ended June 30, 2019**

**C O N T E N T S**

	<b>Statement</b>	<b>Page No.</b>
Independent Accountant’s Report.....		1-2
Management’s Discussion and Analysis.....		3-5
<b>Basic Financial Statements</b>		
Statement of Net Position.....	A	7
Statement of Activities.....	B	8
Balance Sheet, Governmental Funds.....	C	9
Reconciliation of The Government Funds Balance Sheet to the Government-Wide Financial Statement of Net Position.....	D	10
Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Funds.....	E	11
Reconciliation of The Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	F	12
Notes to the Basic Financial Statements.....		13-22
<b>Required Supplemental Information</b>		
Statement of Revenues, Expenditures, and Changes in Fund Balances-Budget and Actual- General Fund.....	1	24
<b>Other Information</b>		
Schedule of Compensation Benefits and Other Payments to Agency Head or Chief Executive Officer.....		26
<b>Other Reports</b>		
Management Letter Comments.....		28
Management’s Summary of Prior Year Findings.....		29
Independent Accountant’s Report on Applying Agreed-Upon Procedures.....		30-33

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### MEMBERS

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Certified Public Accountants

Association of  
Certified Fraud Examiners

### **INDEPENDENT ACCOUNTANT'S REPORT**

Twenty-Eighth Judicial District  
Indigent Defender Fund  
Jena, Louisiana

We have reviewed the accompanying financial statements of the governmental activities of the Twenty-Eighth Judicial District Indigent Defender Fund, Jena, Louisiana, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management of the Twenty-Eighth Judicial District Indigent Defender Fund. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

#### **Management's Responsibility for the Financial Statements**

The management of the Twenty-Eighth Judicial District Indigent Defender Fund is responsible for the preparation and fair presentation of the 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 the financial statements that are free from material misstatement whether due to fraud or error.

#### **Accountant's Responsibility**

Our responsibility is to conduct the review engagement in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

#### **Accountant's Conclusion**

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

## **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (MD&A) and Budget to Actual Statement 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. The information is the representation of management. We have not audited or reviewed such required supplementary information, and, accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on it.

## **Other Information**

The Schedule of Compensation Benefits and Other Payments to Agency Head or Chief Executive Officer has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but it has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and accordingly, we do not express an opinion or provide any assurance on such supplementary information.

*The Vercher Group*

Jena, Louisiana

December 16, 2019

**Twenty-Eighth Judicial District  
Indigent Defender Fund**

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**Management's Discussion and Analysis (MD&A)  
June 30, 2019**

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As management of the Twenty-Eighth Judicial District Indigent Defender Fund, we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2019. We encourage readers to consider the information presented here in conjunction with the District's financial statements, which are attached.

**FINANCIAL HIGHLIGHTS**

- The assets exceeded the liabilities of the District for the current fiscal year by \$223,303 (net position).
- The District's cash balance at June 30, 2019, was \$70,533.
- The District had total revenue of \$203,426, and total expenditures of \$196,588, which increased the fund balance by \$6,838.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

The discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements consist of the Statement of Net Position, Statement of Activities, Statement of Revenues, Expenditures, and Changes in Fund Balances, Balance Sheet, and the Notes to the Basic Financial Statements.

The District's overall financial position and operations for the past two years are summarized below based on the information in the current and prior financial statements.

<b>Statement of Net Position</b>				
<u>Category</u>		<u>2018</u>	<u>2019</u>	<u>% Change</u>
Cash & Cash Equivalents	\$	19,608	\$ 70,533	259.7
Receivables (Net of Allowance)		201,147	157,422	-21.7
Capital Assets, Net		74	-0-	-100.0
<b>Total Assets</b>		<u>220,829</u>	<u>227,955</u>	3.2
<b>Liabilities</b>				
Accounts Payable		4,290	4,652	8.4
<b>Total Liabilities</b>		<u>4,290</u>	<u>4,652</u>	8.4
<b>Net Position</b>				
Net Investment in Capital Assets		74	-0-	-100.0
Unrestricted		216,465	223,303	3.2
<b>Total Net Position</b>	\$	<u>216,539</u>	\$ <u>223,303</u>	3.1

- Cash and cash equivalents increased by \$50,925 or 259.7% and accounts receivable decreased by \$43,725.
- Total net position increased by \$6,764 or 3.1%.

See independent accountant's report.

**Twenty-Eighth Judicial District  
Indigent Defender Fund**

**Management's Discussion and Analysis (MD&A)  
June 30, 2019**

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

Category	2018	2019	% Change
<b>Revenues</b>			
Grants	\$ 213,553	\$ 148,880	-30.3
Court Costs	56,759	54,546	-3.9
Other	-0-	-0-	0.0
<b>Total Revenues</b>	<u>270,312</u>	<u>203,426</u>	-24.8
<b>Expenditures</b>			
Personnel Services & Benefits	78,806	79,813	1.3
Operating Costs	108,984	116,775	7.2
<b>Total Expenditures</b>	<u>187,790</u>	<u>196,588</u>	4.7
<b>Net Change in Fund Balance</b>	82,522	6,838	-91.7
<b>Fund Balance-Beginning</b>	133,943	216,465	61.6
<b>Fund Balance-Ending</b>	<u>\$ 216,465</u>	<u>\$ 223,303</u>	3.2

- Total revenue decreased by \$66,886 or 24.8% in the current year. The main cause for this decrease is due to a decrease in grant monies in the amount of \$64,673.
- Total expenditures increased by \$8,798 or 4.7% in the current year. The main cause for this increase is due to an increase in operating costs in the amount of \$7,791.

**CAPITAL ASSETS**

***Capital Assets***

At June 30, 2019, the Twenty-Eighth Judicial District Indigent Defender Fund had \$-0- invested in capital assets, including furniture and equipment.

**Capital Assets at Year-End**

	2018	2019
Furniture & Equipment	\$ 11,427	\$ 11,407
Accumulated Depreciation	(11,353)	(11,407)
<b>Capital Assets, Net of Accumulated Depreciation</b>	<u>\$ 74</u>	<u>\$ -0-</u>

See independent accountant's report.

**Twenty-Eighth Judicial District  
Indigent Defender Fund**

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**Management's Discussion and Analysis (MD&A)  
June 30, 2019**

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**CONTACTING THE FUND'S FINANCIAL MANAGEMENT**

The financial report is designed to provide a general overview of the District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the following address:

28th Judicial District Indigent Defender Fund  
Derrick Carson, Chairman  
PO Box 13  
Jena, LA 71342

See independent accountant's report.

## **Basic Financial Statements**

**TWENTY-EIGHTH JUDICIAL DISTRICT  
INDIGENT DEFENDER FUND  
LaSalle Parish, Louisiana  
Governmental Fund Type – General Fund  
Statement of Net Position  
June 30, 2019**

<b>ASSETS</b>	
Cash & Cash Equivalents	\$ 70,533
Accounts Receivables	157,422
Capital Assets (Net of Accumulated Depreciation)	-0-
<b>TOTAL ASSETS</b>	<u>227,955</u>
 <b>LIABILITIES</b>	
Accounts Payable	4,652
<b>TOTAL LIABILITIES</b>	<u>4,652</u>
 <b>NET POSITION</b>	
Net Investment in Capital Assets	-0-
Unrestricted	223,303
<b>TOTAL NET POSITION</b>	<u>\$ 223,303</u>

See accompanying notes and independent accountant's report.

**TWENTY-EIGHTH JUDICIAL DISTRICT  
INDIGENT DEFENDER FUND  
LaSalle Parish, Louisiana  
Statement of Activities  
For the Year Ended June 30, 2019**

	<b>PROGRAM REVENUES</b>				<b>NET REVENUES (EXPENSES) &amp; CHANGES OF PRIMARY GOVERNMENT</b>
<b>Governmental Activities</b>	<b>Expenses</b>	<b>Charges for Services</b>	<b>Operating Grants &amp; Contributions</b>	<b>Net (Expenses) Revenue</b>	<b>Governmental Activities</b>
General Government	\$ (196,662)	\$ 54,546	\$ 148,880	\$ 6,764	\$ 6,764
<b>Total Governmental Activities</b>	<b>\$ (196,662)</b>	<b>\$ 54,546</b>	<b>\$ 148,880</b>	<b>\$ 6,764</b>	<b>\$ 6,764</b>
			<b>General Revenues</b>		
			Other Income		-0-
			<b>Total General Revenues</b>		<b>-0-</b>
			<b>Change in Net Position</b>		6,764
			<b>Net Position - Beginning</b>		216,539
			<b>Net Position - Ending</b>	\$	<b>223,303</b>

See accompanying notes and independent accountant's report.

**TWENTY-EIGHTH JUDICIAL DISTRICT  
INDIGENT DEFENDER FUND  
LaSalle Parish, Louisiana  
Governmental Fund Type – General Fund  
Balance Sheet  
June 30, 2019**

<b>ASSETS</b>	
Cash & Cash Equivalents	\$ 70,533
Accounts Receivable	157,422
<b>TOTAL ASSETS</b>	<u>227,955</u>
 <b>LIABILITIES</b>	
Accounts Payable	<u>4,652</u>
<b>TOTAL LIABILITIES</b>	<u>4,652</u>
 <b>FUND BALANCES</b>	
Unassigned	<u>223,303</u>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<u>\$ 223,303</u>

See accompanying notes and independent accountant's report.

**TWENTY-EIGHTH JUDICIAL DISTRICT  
INDIGENT DEFENDER FUND  
LaSalle Parish, Louisiana  
Reconciliation of the Government Funds Balance Sheet  
to the Government-Wide Financial Statement of Net Position  
June 30, 2019**

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

Fund Balance, Total Governmental Funds (Statement C)	\$ 223,303
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	-0-
Net Position of Governmental Activities (Statement A)	\$ <u>223,303</u>

See accompanying notes and independent accountant's report.

**TWENTY-EIGHTH JUDICIAL DISTRICT  
INDIGENT DEFENDER FUND  
LaSalle Parish, Louisiana  
Statement of Revenues, Expenditures, &  
Changes in Fund Balances  
Governmental Fund Type – General Fund  
For the Year Ended June 30, 2019**

<b>REVENUES</b>	
Grants	\$ 148,880
Court Cost on Fines	54,546
<b>TOTAL REVENUES</b>	<u>203,426</u>
 <b>EXPENDITURES</b>	
Personnel Services and Benefits	79,813
Operating Costs	116,775
<b>TOTAL EXPENDITURES</b>	<u>196,588</u>
 <b>NET CHANGE IN FUND BALANCE</b>	 6,838
 <b>FUND BALANCES--BEGINNING</b>	 <u>216,465</u>
<b>FUND BALANCES--ENDING</b>	<b>\$ <u>223,303</u></b>

See accompanying notes and independent accountant's report.

**TWENTY-EIGHTH JUDICIAL DISTRICT  
INDIGENT DEFENDER FUND  
LaSalle Parish, Louisiana  
Reconciliation of the Statement of Revenues, Expenditures,  
& Changes in Fund Balances of Governmental Funds  
To the Statement of Activities  
For the Year Ended June 30, 2019**

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

Net Change in Fund Balances, Total Governmental Funds, Statement E		\$	6,838
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	Capital Outlay Depr. Exp.		-0- <u>(74)</u>
Changes in Net Position of Governmental Activities, Statement B			<u>6,764</u>

See accompanying notes and independent accountant's report.

**Notes to the Basic  
Financial Statements**

**TWENTY-EIGHTH JUDICIAL DISTRICT  
INDIGENT DEFENDER FUND  
LaSalle Parish, Louisiana**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

**INTRODUCTION**

The Twenty-Eighth Judicial District Indigent Defender Fund is 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. The judicial district encompasses the Parish of LaSalle, Louisiana.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying basic financial statements of the Twenty-Eighth Judicial Indigent Defender Fund 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.

1. The purpose of the fund is to oversee operations of the fund.

**B. REPORTING ENTITY**

The Indigent Defender Fund is part of the operations of the district court system. However, the district court system is fiscally dependent on the LaSalle Parish Police Jury for office space and courtrooms. In addition, the police jury's general purpose financial statements would be incomplete or misleading without inclusion of the Indigent Defender Fund. For these reasons, the Indigent Defender Fund was determined to be a component unit of the LaSalle Parish Police Jury, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the board and do not present information on the police jury, the general government services provided by that government unit, or the other governmental units that comprise the financial reporting entity.

**C. FUND ACCOUNTING**

The Indigent Defender Fund 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.

**TWENTY-EIGHTH JUDICIAL DISTRICT  
INDIGENT DEFENDER FUND  
LaSalle Parish, Louisiana**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

**Governmental Funds**

Governmental funds account for all or most of the Indigent Defender Fund'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 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 Indigent Defender Fund and it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended 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 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.

The amounts reflected in the General Fund use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Indigent Defender Fund 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:

**TWENTY-EIGHTH JUDICIAL DISTRICT  
INDIGENT DEFENDER FUND  
LaSalle Parish, Louisiana**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

**Equity Classifications**

In the government-wide financial statements, equity is classified as Net Position and displayed in three components as applicable. The components are as follows:

Net Investment in Capital Assets - Capital assets including restricted capital assets, when applicable, net of accumulated depreciation.

Restricted Net Position - Net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or (2) law through constitutional provisions or enabling legislation.

Unrestricted Net Position - All other net position that does not meet the definition of “restricted” or “net investment in capital assets”.

When an expense is incurred for the purposes for which both restricted and unrestricted net position is available, management applies restricted resources first. The policy concerning which to apply first varies with the intended use and legal requirements. The decision is typically made by management at the incurrence of the expense.

In the Fund Financial Statements, governmental fund equity is classified as a fund balance. The District has implemented GASB Statement 54 “Fund Balance Reporting and Governmental Fund Type Definitions.” This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on the purposes for which resources can be used:

- a. Nonspendable fund balance – amounts that are not in a spendable form (such as prepaid expenses) or are required to be maintained intact;
- b. Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- c. Committed fund balance – amounts constrained to specific purposes by a government itself using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
- d. Assigned fund balance – amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- e. Unassigned fund balance – amounts that are available for any purpose; positive amounts are reported only in the general fund.

**TWENTY-EIGHTH JUDICIAL DISTRICT  
INDIGENT DEFENDER FUND  
LaSalle Parish, Louisiana**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
CONTINUED**

**Revenues**

Their revenues are recognized when they become measurable and available as net current assets. Available means collectible within the current period or soon enough thereafter to pay current liabilities.

Court costs on fines and forfeitures imposed by the district court are recorded in the year they are collected by the tax collector.

Fees from indigents are recorded when received.

**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 Statement of Net Position and the Statement of Activities display information about the fund as a whole. These statements include all the financial activities of the Indigent Defender Fund. 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 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.

**E. FIXED ASSETS & LONG-TERM LIABILITIES**

For the year ended June 30, 2019, no interest costs were capitalized for construction of fixed assets. The District's capitalization policy is \$1,500.

Depreciation of all exhaustible fixed assets is charged as an expense against its operations. Accumulated depreciation is reported on the proprietary fund balance sheet and governmental fund statement of activities. Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

	<u>Life in Years</u>
Equipment	5-10

**TWENTY-EIGHTH JUDICIAL DISTRICT  
INDIGENT DEFENDER FUND  
LaSalle Parish, Louisiana**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
CONTINUED**

**F. CASH, CASH EQUIVALENTS, & INVESTMENTS**

***Custodial Credit Risk***

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the government will not be able to recover its deposits. 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.

Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Entity that the fiscal agent bank has failed to pay deposit funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the Entity's name.

***Deposits***

All cash and investments (CD's over 90 days) are reported at cost and are on deposit at federally insured banks. At June 30, 2019, the District had cash (bank balances) totaling \$74,628.

It is the District's policy for deposits to be 100% secured by collateral at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation insurance. The District's deposits are categorized to give an indication of the level of risk assumed by the District at fiscal year-end. All deposits were secured at the year-end. The categories are described as follows:

- ***Category 1*** – Insured or collateralized with securities held by the District or by its agent in the District's name.
- ***Category 2*** – Collateralized with securities held by the pledging financial institution's trust department or agent in the District's name.
- ***Category 3*** – Uncollateralized.

Amounts on deposit were fully secured as of June 30, 2019, and were secured by the following pledges:

<u>Description</u>	<u>Market Value</u>
FDIC (Category 1)	\$ 74,628
Securities (Category 2)	-0-
<b>Total</b>	<u>\$ 74,628</u>

**TWENTY-EIGHTH JUDICIAL DISTRICT  
INDIGENT DEFENDER FUND  
LaSalle Parish, Louisiana**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
CONTINUED**

**G. ESTIMATES**

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

**2. RECEIVABLES**

The receivables of \$157,422, at June 30, 2019, consisted of court costs and operational grants. Allowance for bad debts, if any, is considered immaterial and is not presented.

<b>Description</b>	<b>Balance 06/30/2019</b>
Accounts Receivable-Grants	\$ 145,261
Accounts Receivable-Fees	12,161
<b>Total</b>	<b>\$ 157,422</b>

**3. CAPITAL ASSETS**

***Governmental Fund:***

A summary of governmental fund assets at June 30, 2019, is as follows:

	<b>Balance 6-30-2018</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6-30-2019</b>
Equipment	\$ 11,427	\$ -0-	\$ -0-	\$ 11,427
Accumulated Depreciation	(11,353)	(74)	-0-	(11,427)
<b>Total Capital Assets, Net</b>	<b>\$ 74</b>	<b>\$ (74)</b>	<b>\$ -0-</b>	<b>\$ -0-</b>

**4. PAYABLES**

The payables of \$4,652 at June 30, 2019, are as follows:

<b>Class of Payable</b>	<b>General Fund</b>
Utilities	\$ 1,007
Professional Fees	365
Office Expenses	154
Contract Labor	301
Payroll Related	2,825
<b>Total Payables</b>	<b>\$ 4,652</b>

**TWENTY-EIGHTH JUDICIAL DISTRICT  
INDIGENT DEFENDER FUND  
LaSalle Parish, Louisiana**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
CONTINUED**

**5. CONTINGENT LIABILITIES**

The Fund followed the practice of accepting invoices for services rendered by lawyers serving as indigent defenders, and paid all invoices from funds currently available. Should the amount owed exceed the amount available, indigent defenders were paid on a pro-rated basis until current funds were exhausted. Amounts remaining unpaid to indigent defenders were not considered for payment in subsequent years unless funds become available. These financial statements do not present the amounts owed to indigent defenders from prior periods and these amounts are considered material.

**6. ECONOMIC DEPENDENCY**

Statement of Financial Accounting Standard (SFAS) No. 14 requires disclosure in financial statements of a situation where one entity provides more than 10% of the audited entity's revenues. The LaSalle Parish Sheriff provided \$54,546, which was collected from fines, to the Indigent Defender Fund, which represents approximately 26.8% of the Board's revenue for the year. The Indigent Defender Fund also received \$148,880 from the State of Louisiana, which represents approximately 73.2% of the Board's revenue for the year.

**TWENTY-EIGHTH JUDICIAL DISTRICT  
INDIGENT DEFENDER FUND  
LaSalle Parish, Louisiana**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
CONTINUED**

**7. GOVERNMENTAL FUND REVENUES & EXPENDITURES**

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

**REVENUES:**

**State Government**

Appropriations – General	\$	-0-
Appropriations – Special		-0-
Revenue Sharing		-0-
Grants		148,880
On-Behalf Payments		-0-
Other		-0-
<b>Total</b>		148,880

**Local Government**

Appropriations – General		-0-
Appropriations – Special		-0-
Grants		-0-
Statutory Fines, Forfeitures, Fees, Court Costs, & Other		54,546
Taxes – Millages, Sales, Special, & Other		-0-
Criminal Court Fund		-0-
On-Behalf Payments		-0-
Other		-0-
<b>Total</b>		54,546

**Federal Government**

Grants – Direct		-0-
Grants – Indirect (Passed-Through State)		-0-
<b>Total</b>		-0-

**Other Grants & Contributions**

Non-Profit Organizations		-0-
Private Organizations		-0-
Corporate		-0-
Other		-0-
<b>Total</b>		-0-

**Charges For Services**

-0-

**Investment Earnings**

-0-

**Miscellaneous**

-0-

<b>TOTAL REVENUES</b>	<b>\$</b>	<b>203,426</b>
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**TWENTY-EIGHTH JUDICIAL DISTRICT  
INDIGENT DEFENDER FUND  
LaSalle Parish, Louisiana**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
CONTINUED**

**EXPENDITURES:**

**Personnel Services & Benefits**

Salaries	\$	73,650
On-Behalf Payments – Salaries		-0-
Retirement Contributions		-0-
On-Behalf Payments – Retirement		-0-
Insurance		-0-
On-Behalf Payments – Insurance		-0-
Payroll Taxes		6,163
Other		-0-
<b>Total</b>		79,813

**Professional Development**

Dues, Licenses, & Regulations		-0-
Travel		-0-
Other		-0-
<b>Total</b>		-0-

**Operating Costs**

Library & Research		-0-
Contract Services – Attorney/Legal		87,265
Contract Services – Other		7,134
Lease – Office		5,400
Lease – Autos & Other		-0-
Travel – Transportation		-0-
Travel – Other		846
Insurance		5,879
Supplies		1,794
Repairs & Maintenance		8,457
Utilities & Telephone		-0-
Other		-0-
<b>Total</b>		116,775

**Debt Service**

-0-

**Capital Outlay**

-0-

**TOTAL EXPENDITURES**

\$ 196,588

**Required Supplemental Information**

**TWENTY-EIGHTH JUDICIAL DISTRICT  
INDIGENT DEFENDER FUND  
LaSalle Parish, Louisiana  
Governmental Fund Type – General Fund  
Statement of Governmental Fund Revenues,  
Expenditures & Changes in Fund Balances  
Budget & Actual  
For the Year Ended June 30, 2019**

	<u>Budget Amounts</u>		<u>Actual Amounts Budgetary Basis</u>	<u>Budget Variance Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Grants	\$ 193,533	\$ 193,533	\$ 148,880	\$ (44,653)
Court Cost on Fines	50,000	50,000	54,546	4,546
Other	1,000	1,000	-0-	(1,000)
<b>TOTAL REVENUES</b>	<u>244,533</u>	<u>244,533</u>	<u>203,426</u>	<u>(41,107)</u>
<b>EXPENDITURES</b>				
Operating Costs	157,833	157,833	116,775	41,058
Personnel Services and Benefits	86,700	86,700	79,813	6,887
<b>TOTAL EXPENDITURES</b>	<u>\$ 244,533</u>	<u>\$ 244,533</u>	<u>196,588</u>	<u>\$ 47,945</u>
<b>NET CHANGE IN FUND BALANCE</b>			6,838	
<b>FUND BALANCE – BEGINNING</b>			<u>216,465</u>	
<b>FUND BALANCE – ENDING</b>			<u>\$ 223,303</u>	

See independent accountant's report.

**Other Information**

**TWENTY-EIGHTH JUDICIAL DISTRICT  
INDIGENT DEFENDER FUND  
LaSalle Parish, Louisiana**

**Schedule of Compensation Benefits and Other Payments  
to Agency Head or Chief Executive Officer  
For the Year Ended June 30, 2019**

Derrick Carson- Chief Public Defender

Purpose	Amount
Salary	\$ 26,000
Benefits-Insurance	-0-
Benefits-Retirement	-0-
Benefits (List any other here)	-0-
Car Allowance	-0-
Vehicle Provided by Government	-0-
Per Diem	-0-
Reimbursements	-0-
Travel	-0-
Registration Fees	-0-
Conference Travel	-0-
Continuing Professional Education Fees	-0-
Housing	-0-
Un-vouchered Expenses*	-0-
Special Meals	\$ -0-

\*An example of an un-vouchered expense would be a travel advance.

See independent accountant's report.

## **Other Reports**

John R. Vercher C.P.A.  
jrv@centurytel.net

Jonathan M. Vercher M.S., C.P.A.  
jonathanvercher@centurytel.net

David R. Vercher M.B.A., C.P.A., C.F.E.  
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## **THE VERCHER GROUP**

*A Professional Corporation of  
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### MEMBERS

American Institute of  
Certified Public Accountants

Society of Louisiana  
Certified Public Accountants

Association of  
Certified Fraud Examiners

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## **MANAGEMENT LETTER COMMENTS**

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Twenty-Eighth Judicial District  
Indigent Defender Fund  
PO Box 1356  
Jena, Louisiana 71342

During the course of our review, we observed conditions and circumstances that may be improved. Below are findings noted for improvement, our recommendation for improvement and the District's response.

### **CURRENT YEAR FINDINGS**

#### **2019-1 Budget Variance**

**Condition:** The District had an unfavorable revenue variance of \$41,107 or 16.8% in its general fund budget for the year ended June 30, 2019.

**Criteria:** The Budget Act requires that budgets be amended when the variance exceeds 5%.

**Cause of Condition:** The District did not amend the original budget.

**Potential Effect of Condition:** The general fund having an unfavorable revenue variance and violating the Budget Act.

**Recommendation:** The District should amend its budget when it exceeds a 5% variance.

**Client Response:** The District will amend its budget when it exceeds a 5% variance.

**TWENTY-EIGHTH JUDICIAL DISTRICT  
INDIGENT DEFENDER FUND**

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**MANAGEMENT'S SUMMARY  
OF PRIOR YEAR FINDINGS**

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Legislative Auditor  
State of Louisiana  
Baton Rouge, Louisiana 70804-9397

The management of the Twenty-Eighth Judicial District Indigent Defender Fund has provided the following action summaries relating to findings brought to their attention as a result of their financial compilation for the year ended June 30, 2018.

**PRIOR YEAR FINDINGS**

No findings to report.

John R. Vercher C.P.A.  
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### **INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES**

To the Twenty-Eighth Judicial District Indigent Defender Fund

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the Twenty-Eighth Judicial District Indigent Defender Fund and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Twenty-Eighth Judicial District Indigent Defender Fund's compliance with certain laws and regulations during the year ended June 30, 2019, included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below whether for the purpose for which this report has been requested or for any other purpose.

#### *Public Bid Law*

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding \$30,000, and public works exceeding \$157,700. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1775 (the state procurement code) or R.S. 38:2211-2296 (the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

\*During our review of expenditures, we found no such expenditures.

#### *Code of Ethics for Public Officials and Public Employees*

2. Obtain a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the ethics law).

\*The Twenty-Eighth Judicial District Indigent Defender Fund does not have a board.

3. Obtain a list of all employees paid during the fiscal year.

\*Management provided us with the requested information.

4. Report whether any employees' names appear on both lists obtained in Procedures 2 and 3.

\*Not applicable.

5. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

\*Management provided the requested information. None of the businesses of board members, employees, and board members' and employees' immediate families appeared as vendors on the list of disbursements.

### *Budgeting*

6. Obtain a copy of the legally adopted budget and all amendments.

\*We obtained a copy of the budget. There were no amendments to the budget during the year.

7. Trace documentation for the adoption of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.

\*Not applicable. There is no minute book.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceeded budgeted amounts by 5% or more. (For agencies that must comply with the Licensing Agency Budget Act only, compare the expenditures of the final budget to actual expenditures, and report whether actual expenditures exceeded budgeted amounts by 10% or more per category or 5% or more in total).

\*The District had an unfavorable revenue variance and a favorable expenditure variance.

### *Accounting and Reporting*

9. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements, and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and:

(a) Report whether the six disbursements agree to the amount and the payee in the supporting documentation.

\*We examined supporting documentation for the six selected documents and they all agreed.

(b) Report whether the six disbursements were coded to the correct fund and general ledger account.

\*All of the payments were properly coded to the correct fund and correct general ledger account.

(c) Report whether the six disbursements were approved in accordance with management's policies and procedures.

\*The selected disbursements were approved by the proper authorities.

### *Meetings*

10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law); and report whether there are any exceptions.

\*Not applicable. No meetings are conducted.

### *Debt*

11. Obtain bank deposit slips for the fiscal year, and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

\*The District did not enter into any long-term debt this fiscal year.

### *Advances and Bonuses*

12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

\*We inspected payroll records and minutes for the year and noted no instances which indicated payments to employees which would constitute bonuses, advances, and gifts.

### *State Audit Law*

13. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

\*The District's report is due on December 31, 2019, and was submitted timely.

14. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

\*The District did not enter into any new contracts this fiscal year.

### *Prior-Year Comments*

15. Obtain and report management's representation as to whether any prior-year suggestions, exceptions, recommendations, and/or comments have been resolved.

\*Our prior year report, dated December 10, 2018 did not include any management letter comments.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Twenty-Eighth Judicial District Indigent Defender Fund and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*The Vercher Group*

Jena, Louisiana  
December 16, 2019

## LOUISIANA ATTESTATION QUESTIONNAIRE

**THE VERCHER GROUP**  
Certified Public Accountants  
P.O. Box 1608  
Jena, Louisiana 71342  
Tel: (318) 992-6348  
Fax: (318) 992-4374

In connection with your review of our financial statements as of June 30, 2019, and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of December 16, 2019 (date of completion/representations).

### **Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes [  ] No [  ]

### **Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes [  ] No [  ]

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [  ] No [  ]

### **Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes [  ] No [  ]

### **Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [  ] No [  ]

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [  ] No [  ]

We have had our financial statements reviewed in accordance with RS 24:513.

Yes [  ] No [  ]

We have complied with R. S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief financial officer.

Yes [  ] No [  ]

**Meetings**

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes [  ] No [  ]

**Debt**

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60.

Yes [  ] No [  ]

**Advances and Bonuses**

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

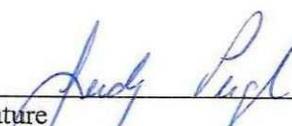
Yes [  ] No [  ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

  
\_\_\_\_\_  
Signature

*Chief Public Defender*  
\_\_\_\_\_  
Title

  
\_\_\_\_\_  
Signature

*Officer Adm*  
\_\_\_\_\_  
Title