

**TWENTIETH JUDICIAL DISTRICT PUBLIC DEFENDER
ANNUAL FINANCIAL STATEMENTS
WITH SUPPLEMENTAL INFORMATION
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019**

THE DISTRICT PUBLIC DEFENDER
TWENTIETH JUDICIAL DISTRICT OF LOUISIANA
ANNUAL FINANCIAL STATEMENTS WITH SUPPLEMENTAL INFORMATION
YEAR END JUNE 30, 2019

TABLE OF CONTENTS

BASIC FINANCIAL STATEMENTS

Independent Accountant's Review Report	1-2
Required Supplemental Information (Part 1) Management's Discussion and Analysis	3-5
Government-Wide Financial Statements	
Statement of Net Position	6
Statement of Activities	7
Fund Financial Statements	
Governmental Funds:	
Balance Sheet	8
Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position	9
Statement of Revenues, Expenditures and Changes in Fund Balances	10
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities	11
Notes to the Financial Statements	12-22
Required Supplemental Information (Part 2) Budgetary Comparison Schedule - General Fund	23
SUPPLEMENTAL INFORMATION	
Schedule of Compensation, Benefits, and Other Payments to Agency Head	24
AGREED-UPON PROCEDURES	
Independent Accountant's Report on Applying Agreed-Upon Procedures	25-28
Schedule of Findings and Responses	29
Louisiana Attestation Questionnaire	30-31

BASIC FINANCIAL STATEMENTS

MC DUFFIE K. HERROD, LTD.

(A Professional Accounting Corporation)

McDUFFIE K. HERROD
CERTIFIED PUBLIC ACCOUNTANT

Member: American Institute of CPAs
Society of Louisiana CPAs

POST OFFICE BOX 8436
12410 WOODVILLE ST.
CLINTON, LA 70722
Telephone (225) 683-3888
Facsimile (225) 683-6733

INDEPENDENT ACCOUNTANTS' REVIEW REPORT

Rhonda Covington
The District Public Defender
Twentieth Judicial District of Louisiana
P.O. Box 68
Clinton, Louisiana 70722

We have reviewed the accompanying financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the Twentieth Judicial District Public Defender of Louisiana, as of and for the year ended June 30, 2019, which collectively comprise the Twentieth Judicial District Public Defender'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 Twentieth Judicial District Public Defender. 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 Twentieth Judicial District Public Defender 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 and for designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Accountant's Responsibility

Our responsibility is to conduct the review in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants and applicable standards of *Governmental Auditing Standards* issued by the Comptroller General of the United States of America. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

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 conformity with accounting principles generally accepted in the United States of America.

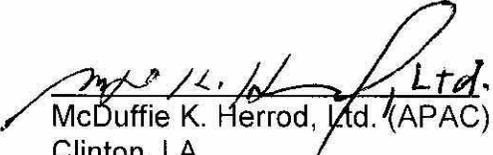
Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison schedules 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 financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. Such information was subjected to the procedures applied in the review of the basic financial statements and was compiled from information that is the representation of management. We do not express an opinion or provide any assurance on the required supplementary information.

Other Supplementary Information

The accompanying supplementary information listed in the table of contents is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the procedures applied in the review of the basic financial statements and was compiled from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or provide any assurance on the supplementary information.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report, dated December 2, 2019, on the results of our agreed-upon procedures.


McDuffie K. Herrod, Ltd. (APAC)
Clinton, LA
December 2, 2019

REQUIRED SUPPLEMENTAL INFORMATION (Part 1)
MANAGEMENT DISCUSSION AND ANALYSIS

TWENTIETH JUDICIAL DISTRICT PUBLIC DEFENDER
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2019

Management's discussion and analysis (MD&A) is a required element of the reporting model adopted by the Government Accounting Standards Board (GASB) in their Statement No. 34. Its purpose is to provide an overview of the financial activities of the District based on currently known facts, decisions or conditions.

OVERVIEW OF THE FINANCIAL STATEMENT PRESENTATION

These financial statements are comprised of three components - (1) government-wide financial statements, (2) fund financial statements and, (3) notes to the financial statements. There is also other supplemental information contained in this report provided for additional information.

Government-wide Financial Statements. The government-wide financial statements present financial information for all activities of the Public Defender from an economic resource measurement focus using the accrual basis of accounting. These provide both short-term and long-term information about the Public Defender's overall financial status. They include a statement of net assets and statement of activities.

Statement of Net Position. This statement presents information on all of the Public Defender's assets and deferred outflows of resources, and liabilities and deferred inflows of resources with the difference between these reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Public Defender is improving or not.

Statement of Activities. This statement presents information showing how the Public Defender's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event, giving rise to the change occurs, regardless of the timing of related cash flows. This statement is designed to show the Public Defender's financial reliance on general revenues.

The government-wide financial statements can be found on pages 6-7 of this report.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Public Defender uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Twentieth Judicial District Public Defender has only one category of funds: governmental funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements except that the focus with fund statements is to provide a distinct view of the District's governmental funds only. These statements report short-term fiscal accountability emphasizing the use of spendable resources during the year and balances of spendable resources available at the end of the year.

Because the view of governmental funds is short-term and the view of the government-wide financial statements is long-term, it is useful to compare these two perspectives. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provide reconciliation to the government-wide

TWENTIETH JUDICIAL DISTRICT PUBLIC DEFENDER
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2019

statements to assist in understanding the differences between the two viewpoints.

Governmental funds of the Twentieth Judicial District Public Defender include a general fund that is used to account for all accounts not required to be accounted for separately and a special revenue fund used to account for proceeds legally restricted for the purpose of street maintenance.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements and begin on page 12.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Twentieth Judicial District Public Defender's budgetary comparisons that start on page 19. These schedules indicate the Twentieth Judicial District Public Defender's compliance with its adopted and final revised budgets.

FINANCIAL ANALYSIS OF THE PUBLIC DEFENDER

Net position is an indicator of the Twentieth Judicial District Public Defender's financial position from year to year. A summary of net position follows.

	<u>Governmental Activities</u>	
	<u>2019</u>	<u>2018</u>
Assets & Deferred Outflows		
Current and other assets	\$331,960	\$353,572
Investments	40,000	40,000
Capital assets, net	3,189	4,623
Pension related outflows	47,387	0
Total Assets	<u>422,536</u>	<u>398,195</u>
Liabilities & Deferred Inflows		
Current liabilities	7,286	4,349
Pension related Inflows	2,961	103,600
Total Liabilities & Deferred Inflows	<u>10,247</u>	<u>107,949</u>
Net Position		
Net investment in capital assets	3,189	4,623
Unrestricted	356,683	285,623
Net Position	<u>\$359,872</u>	<u>\$ 290,246</u>

TWENTIETH JUDICIAL DISTRICT PUBLIC DEFENDER
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2019

A summary of changes in net position is as follows:

	<u>Governmental Activities</u>	
	<u>2019</u>	<u>2018</u>
Revenues / Transfers		
General revenues:		
Fines and forfeitures	\$116,067	\$427,469
Grants and other contributions	322,895	
Interest earned	250	193
Total Revenues	<u>439,212</u>	<u>427,662</u>
Total Expenses	<u>369,586</u>	<u>348,154</u>
Change in net assets	<u>\$ 69,626</u>	<u>\$ 79,508</u>

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets: The Twentieth Judicial District Public Defender's investment in capital assets, net of accumulated depreciation and related debt at June 30, 2019 and 2018, was \$3,189 and \$4,623 respectively. There were no capital additions during the year.

The Public Defender has no long-term obligations.

BUDGETARY HIGHLIGHTS

The budget for 2019-20 again anticipates grant funding for improving the infrastructure within the Twentieth Judicial District Public Defender's boundaries as well as enhancing police and fire protection. Sales tax collections are not expected to increase in the subsequent year, presenting a challenge for capital improvements as well as operations.

ADDITIONAL INFORMATION

A copy of this report or additional information may be obtained by writing or contacting the Public Defender, P.O. Box 68, Clinton, Louisiana 70722, or P.O. Box 575, St. Francisville, Louisiana 70775, 225-683-3620.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

TWENTIETH JUDICIAL DISTRICT PUBLIC DEFENDER
STATEMENT OF NET POSITION
JUNE 30, 2019

ASSETS

Cash & cash equivalents	\$	331,960
Accounts receivable, net		-
Investments		40,000
Capital assets, net of accumulated depreciation		<u>3,189</u>

TOTAL ASSETS		<u>375,149</u>
--------------	--	----------------

DEFERRED OUTFLOWS OF RESOURCES

Pension related		47,387
-----------------	--	--------

LIABILITIES

Payroll and related payables		11,099
Net pension liability		<u>48,604</u>
		59,703

DEFERRED INFLOWS OF RESOURCES

Pension related		<u>2,961</u>
-----------------	--	--------------

NET POSITION

Net investment in capital assets		3,189
Unrestricted		<u>356,683</u>

Total Net Position		<u>359,872</u>
--------------------	--	----------------

TOTAL LIABILITIES AND NET POSITION	\$	<u><u>422,536</u></u>
------------------------------------	----	-----------------------

TWENTIETH JUDICIAL DISTRICT PUBLIC DEFENDER
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2019

Functions / Programs	Expenses	Program Revenues		Net Revenues(Expenses)
		Charges Services	Operating Grants & Contributions	
General government	\$ 12,806			\$ (12,806)
Public defense	356,780		322,895	(33,885)
Total Governmental Activities	<u>\$ 369,586</u>	-	<u>322,895</u>	<u>(46,691)</u>
		General Revenues		
			Fines and forfeitures	116,067
			Interest earned	<u>250</u>
		Total General Revenues		116,317
		Change in Net Position		<u>69,626</u>
		Net Position, beginning		<u>290,246</u>
		Net Position, ending		<u><u>\$ 359,872</u></u>

See Accompanying Notes and Accountants' Review Report

FUND FINANCIAL STATEMENTS

TWENITIETH JUDICIAL DISTRICT PUBLIC DEFENDER
 BALANCE SHEET
 JUNE 30, 2019

<u>ASSETS</u>	<u>General Fund</u>
Cash and cash equivalents	\$ 331,960
Receivables, net	-
Investments	40,000
<u>Total Assets</u>	<u>371,960</u>
<u>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</u>	
<u>Liabilities</u>	
Payroll and related payables	11,099
<u>Total Liabilities</u>	<u>11,099</u>
<u>Deferred Inflows of Resources</u>	
Deferred Income	-
<u>Total Deferred Inflows of Resources</u>	<u>-</u>
<u>Fund Balance</u>	
Unrestricted	360,861
<u>Total Liabilities and Fund Equity</u>	<u>\$ 371,960</u>

See Accompanying Notes and Accountants' Review Report

TWENTIETH JUDICIAL DISTRICT PUBLIC DEFENDER
 RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION
 JUNE 30, 2019

Total Fund Balances - Total Governmental Funds	360,861
--	---------

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

Deferred Outflows - Pension Related	47,387
-------------------------------------	--------

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the Governmental Funds Balance Sheet	3,189
---	-------

Long-term liabilities are not due and payable in the current period and, therefore, are not reported on the Balance Sheet:

Net Pension Liability	(48,604)
-----------------------	----------

Deferred Inflows - Pension Related	(2,961)
------------------------------------	---------

Total Net Position - Governmental Activities	359,872
--	---------

See Accompanying Notes and Accountants' Review Report

TWENITIETH JUDICIAL DISTRICT PUBLIC DEFENDER
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
 YEAR ENDED JUNE 30, 2019

<u>REVENUES</u>	<u>General Fund</u>
Fines and forfeitures	\$ 116,067
Grants and other contributions	\$ 322,895
Interest earned	250
<u>Total Revenues</u>	<u>439,212</u>

<u>EXPENDITURES</u>	
General government	12,806
Public defense	356,780
<u>Total Expenditures</u>	<u>369,586</u>
Excess of Revenues over Expenditures - Change in Fund Balance	69,626
Fund Balance, beginning	<u>290,246</u>
Fund Balance, ending	<u>359,872</u>

See Accompanying Notes and Accountants' Review Report

TWENTIETH JUDICIAL DISTRICT PUBLIC DEFENDER
RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENT FUNDS
TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2019

Net Change in Fund Balance - Total Governmental Funds	\$	69,626
---	----	--------

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 their useful lives as depreciation expense. This
is the amount by which depreciation differed from capital
outlay charged in the current period.

Change in Net Position - Governmental Activities	\$	69,626
--	----	--------

See Accompanying Notes and Accountants' Review Report

NOTES TO FINANCIAL STATEMENTS

TWENTIETH JUDICIAL DISTRICT PUBLIC DEFENDER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

INTRODUCTION

The Twentieth Judicial District Public Defender Board was established for the Twentieth Judicial District by Louisiana Revised Statute 15:144 – 15:148. On August 15, 2007, the Board was abolished and authority transferred to the District Public Defender by Act No. 307 known as the Public Defender Act.

The main purpose of the Public Defender is to provide legal counsel for public defendants that could not otherwise afford representation.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation: The accounting and reporting practice of the Twentieth Judicial District Public Defender conforms to governmental accounting principles generally accepted in the United States of America. Such accounting and reporting procedures also conform to the requirements of the Governmental Accounting Standards (GASB) which is the standard-setting body for establishing governmental accounting and financial reporting principles.

Financial Reporting Entity: Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Codification Section 2100, the Public Defender includes all funds which are controlled by or dependent on the Public Defender which was determined on the basis of oversight responsibility, including accountability for fiscal and budget matter, designation of management or governing authority and authority to issue debt. While the Public Defender is a part of the district court system, state statute gives each district Public Defender control over its own operations. It operates autonomously from the State of Louisiana and independently from the district court system and, therefore, issues its own financial statements.

Government-Wide Accounting: In accordance with Government Accounting Standards Boards Statement No. 34, the Public Defender has presented a statement of net position and statement of activities for the Public Defender as a whole. These statements include the primary government and its component units, if applicable, with the exception of fiduciary funds. Those funds are reported separately. Government-wide accounting is designed to provide a more comprehensive view of the government's operations and financial position as a single economic entity.

Government-wide statements distinguish between governmental-type and business-type activities. Governmental activities are those financed through taxes, intergovernmental revenues and other non-exchange revenues and are usually reported in governmental and internal service funds. Business activities are financed in whole or in part through fees charged for goods or services to the general public and are usually reported in proprietary funds.

Policies specific to the government-wide statements are as follows:

Eliminating Internal Activity

Interfund receivables and payables are eliminated in the statement of net position except for the net residual amounts due between governmental and business-type activities. These are presented as internal balances. The allocation of overhead expenses from one function to another or within the same function is eliminated in the statement of activities. Allocated expenses are reported by the function to which they were allocated.

TWENTIETH JUDICIAL DISTRICT PUBLIC DEFENDER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

Capitalizing Assets

Tangible and/or intangible assets used in operations with an initial useful life that extends beyond one year are capitalized. Fixed assets, such as furniture and fixtures, are also capitalized. Capital assets are recorded at their historical cost and are depreciated using the straight-line method of depreciation over their estimated useful lives. They are reported net of accumulated depreciation on the statement of net assets.

Program Revenues

The statement of activities presents three categories of program revenues - (1) charges for services; (2) operating grants and contributions; and (3) capital grants and contributions. Charges for services are those revenues arising from charges to customers who purchase, use or directly benefit from goods and services provided by the Twentieth Judicial District Public Defender. Grants and contributions, whether operating or capital in nature, are revenues arising from receipts that are restricted for a specific use.

Indirect Expenses

Expenses are reported according to function except for those that meet the definition of special or extraordinary items. Direct expenses are specifically associated with a service or program. Indirect expenses include general government or administration that cannot be specifically traced to a service or program. Governments are not required to allocate indirect expenses to other functions, and the Twentieth Judicial District Public Defender has chosen not to do so.

Operating / Non-operating Revenues

Proprietary funds separately report operating and non-operating revenues. Revenues from transactions of the Public Defender's operation are considered operating revenues. All other revenues, which are reported as cash flows from capital or non-capital financing and investing, are reported as non-operating revenues.

Restricted Net Position

Restricted net positions are those for which a constraint has been imposed either externally or by law. The Twentieth Judicial District Public Defender recognizes the use of restricted resources for expenditures that comply with the specific restrictions. Restricted resources are exhausted before unrestricted net position is used.

Fund Accounting: The Twentieth Judicial District Public Defender uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities. A fund is a separate entity with a self-balancing set of accounts. Funds of the Twentieth Judicial District Public Defender has only one category: governmental. Each category, in turn, is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

Governmental Funds: Governmental funds account for all or most of the Twentieth Judicial District Public Defender's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term obligations. Governmental funds of the Twentieth Judicial District Public Defender include:

1. General Fund - is the general operating fund of the Public Defender and accounts for all financial resources, except those required to be accounted for in other funds.

Basis of Accounting/Measurement Focus: In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted

TWENTIETH JUDICIAL DISTRICT PUBLIC DEFENDER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. The GASB has issued a Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification). This codification, and subsequent GASB pronouncements, is recognized as generally accepted accounting principles for state and local governments. The accompanying financial statements have been prepared in accordance with such principles.

The type of financial statement presentation determines the accounting and financial reporting treatment applied to a fund.

The government-wide statements are reported using an economic resources measurement focus and the accrual basis of accounting. With this measurement focus, all assets, deferred outflows of resources, liabilities and deferred inflows of resources associated with the operation of governmental-type activities are included in the statement of net position. Revenues are recognized when earned, and expenses are recognized at the time the liabilities are incurred in the statement of activities. In these statements, capital assets are reported and depreciated in each fund, and long-term debt is reported.

The fund statements are reported using a current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements present increases and decreases in net current assets. Expenditures for capital assets are reported as current expenses, and such assets are not depreciated. Principle and interest paid on long-term debt is reported as current expenses.

Budgets: The Twentieth Judicial District Public Defender is not required under Louisiana Revised Statutes to have public meetings on the adoption of its budget. The Twentieth Judicial District Public Defender prepares an annual budget for review by the Louisiana Public Defender Board. It is reviewed periodically during the year.

Cash and Cash Equivalents: Cash includes amounts in demand deposits, interest bearing demand deposits and money market savings. Cash equivalents include amounts in time deposits and those investments with original maturities of ninety (90) days or less. Under state law, the Twentieth Judicial District Public Defender may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law or any other state of the United States or under the laws of the United States.

Investments: Investments are limited by La. Revised Statute 33:2955. If the original maturities of investments exceed 90 days, they are classified as investments. Otherwise, the investments are classified as cash and cash equivalents. In accordance with GASB Statement No. 31, investments are recorded at fair market value, based on quoted market prices, with the corresponding increase or decrease reported in investment earnings.

Capital Assets: The Twentieth Judicial District Public Defender's assets are recorded at historical cost or estimated cost if historical cost is not available. Depreciation is recorded using the straight-line method over the useful lives of the assets of 5 years for equipment and 7-10 years for office furniture. The Twentieth Judicial District Public Defender's capitalization policy includes adding all assets with a value of \$1,000 or more. However, assets that are less in value may be capitalized if their use will benefit more than one period such as recording equipment or computers.

Long-Term Obligations: In the government-wide financial statements, debt principal payments of governmental-type activities are reported as decreases in the balance of the liability on the statement

TWENTIETH JUDICIAL DISTRICT PUBLIC DEFENDER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

of net position. In the fund financial statements of governmental activities, however, debt principal payments of governmental funds are recognized as expenditures when paid.

The Twentieth Judicial District Public Defender does not have any long-term debt.

Restricted Net Position:

Net position that is reserved by external sources such as banks or by law are reported separately as restricted net position. When assets are required to be retained in perpetuity, the resulting non-expendable net position are recorded separately from expendable net position. These are components of restricted net position.

Unrestricted Net Position:

This category represents net position not appropriate for expenditures or legally segregated for a specific future use.

In the balance sheet of governmental funds, fund balances are segregated as follows:

Non-spendable - that portion of net resources that cannot be spent because of its form or because it must be maintained intact

Restricted - net resources for which an external and enforceable limitation was placed on its use either by creditors, grantors, contributors or laws/regulations of other governments

Committed - net resources with a self-imposed limitation set in place by the governing body through a formal action of that body as to its intended use prior to year-end

Assigned - net resources for which an intended specific use is placed by the governing body, a committee thereof or by an official designated to handle that particular use not requiring a formal action of the governing body

Unassigned - that portion of net resources not otherwise classified as non-spendable, restricted, committed or assigned, i.e. surplus.

NOTE 2 - CASH AND CASH EQUIVALENTS

Deposits are stated at cost, which approximates market. Under state law, they 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 mutually acceptable to both parties.

Even though pledged securities are considered uncollateralized under the provisions of GASB Statement No. 3, La. 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 that the fiscal agent has failed to pay deposited funds upon demand.

With the adoption of GASB Statement No. 40, only deposits that are considered exposed to custodial credit risk are required to be disclosed. The Twentieth Judicial District Public Defender has no deposits (bank balances) that are considered uninsured and uncollateralized at June 30, 2019.

Cash at June 30, 2019, amounted to \$331,960 held in interest-bearing demand deposits.

TWENTIETH JUDICIAL DISTRICT PUBLIC DEFENDER
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2019

NOTE 3 – INVESTMENTS

Investments can be exposed to custodial credit risk if the securities underlying the investment are uninsured and unregistered, not registered in the name of the entity or are held either by the counter-party's trust department or agent but not in the entity's name. Investments of the Twentieth Judicial District Public Defender are certificates of deposit held by the counter-party in the Twentieth Judicial District Public Defender's name. They are secured from risk by \$250,000 of federal deposit insurance and pledged collateral.

Investments of the Public Defender include long-term certificates of deposit in the amount of \$40,000 held at The Highlands Bank. The cost equals the fair market value at June 30, 2019.

NOTE 4 – RECEIVABLES

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

There were no receivables at year-end.

NOTE 5 -CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2019, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital Assets, being depreciated				
Furniture and equipment	\$ 14,217	\$ 0		\$ 14,217
Less: Accumulated depreciation	(9,594)	(1,434)		(11,028)
Capital Assets, total	<u>\$ 4,623</u>	<u>\$ 1,434</u>		<u>\$ 3,189</u>

NOTE 6 -ACCOUNTS AND OTHER PAYABLES

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

Payroll withholding taxes	\$ 4,136
Retirement payable	<u>6,963</u>
	<u>\$11,099</u>

NOTE 7 - OTHER POST-EMPLOYMENT BENEFITS

The Public Defender does not provide any post-employment benefits to its employees.

NOTE 8 – PENSION PLAN

All full time employees of the Public Defender, regularly scheduled over 28 hours, are eligible to be members of the Parochial Employees Retirement System of Louisiana, a multiple-employer, public employee retirement system, controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. Eligible employees of the Public Defender are members of Plan A. Contributions of participating agencies are pooled within the system to fund accrued benefits, with contribution rates approved by the Louisiana Legislature.

TWENTIETH JUDICIAL DISTRICT PUBLIC DEFENDER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds are eligible to participate in the System. Employees hired prior to 1/1/07 are eligible to retire with 7 years of creditable service at age 65, 10 years of creditable service at age 60, 25 years of creditable service at age 55, or 30 or more years of creditable service at any age. Employees hired 1/1/07 and later are eligible to retire with 7 years of service at age 67, 10 years of service at age 62 or with 30 years of service at age 55.

Generally, the monthly amount of the retirement allowance for any member of Plan A shall consist of an amount equal to 3% of the members' final average compensation multiplied by his years of creditable service. However, under certain conditions, as outlined in the statutes, the benefits are limited to specified amounts.

Survivor Benefits: Plan A members survivor benefits are outlined in the Statutes.

Deferred Retirement Option Plan: Act 338 of 1990 established the Deferred Retirement Option Plan (DROP) for the Retirement System. DROP is an option for that member who is eligible for normal retirement. In lieu of terminating employment and accepting a service retirement, any member of Plan A who is eligible to retire may elect to participate in the Deferred Retirement Option Plan (DROP) in which they are enrolled for 3 years and defer the receipt of benefits. During participation in the plan, employer contributions are payable but employee contributions cease. The monthly retirement benefits that would be payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP fund.

Upon termination of employment prior to or at the end of the specified period of participation, a participant in the DROP may receive, at his option, a lump sum from the account equal to the payments into the account, a true annuity based upon his account balance in that fund, or roll over the fund to an Individual Retirement Account. Interest is accrued on the DROP benefits for the period between the end of DROP participation and the member's retirement date.

For individuals who become eligible to participate in the Deferred Retirement Option Plan on or after January 1, 2004, all amounts which remain credited to the individual's subaccount after termination in the Plan will be placed in liquid asset money market investments at the discretion of the board of trustees. These subaccounts may be credited with interest based on money market rates of return or, at the option of the System, the funds may be credited to self-directed subaccounts. The participant in the self-directed portion of this Plan must agree that the benefits payable to the participant are not the obligations of the state or the System, and that any returns and other rights of the Plan are the sole liability and responsibility of the participant and the designated provider to which contributions have been made.

Disability Benefits: For Plan A, a member shall be eligible to retire and receive a disability benefit if he/she was hired prior to January 1, 2007, and has at least 5 years of creditable service or if hired after January 1, 2007, has 7 years of creditable service, and is not eligible for normal retirement, and has been officially certified as disabled by the State Medical Disability Board. Upon retirement caused by disability, a member of Plan A shall be paid a disability benefit equal to the lesser of an amount equal to 3% of the member's final average compensation multiplied by his years of service, not to be less than 15, or 3% multiplied by years of service assuming continued service to age 60.

Cost of Living Increases: The Board is authorized to provide a cost of living allowance for those retirees who retired prior to July 1973. The adjustment cannot exceed 2% of the retiree's original benefit for each full calendar year since retirement and may only be granted if sufficient funds are available from investment income in excess of normal requirements. In addition, the Board may provide an additional cost of living increase to all retirees and beneficiaries who are over age 65 equal

TWENTIETH JUDICIAL DISTRICT PUBLIC DEFENDER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

to 2% of the member's benefit paid on October 1, 1977, (or the member's retirement date, if later). Also, the Board may provide a cost of living increase up to 2.5% for retirees 62 and older. (RS 11:1937). Lastly, Act 270 of 2009 provided for further reduced actuarial payments to provide an annual 2.5% cost of living adjustment commencing at age 55.

Employer Contributions: According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2018, the actuarially determined contribution rate was 9.99% for member's compensation for Plan A. However, the actual rate for the fiscal year ending December 31, 2017 was 12.5% for Plan A. For 2018, members were required to contribute 9.5% of their annual covered salary and the Public Defender was required to contribute 11.5% of annual covered payroll. The Public Defender contributed \$7,742 during 2018 as its share of contributions. The Public Defender does not guarantee the benefits granted by the retirement system. In 2018, the Public Defender had 3 full time qualified staff members.

Non-Employer Contributions: According to the state statute, the System also receives ¼ of 1% of ad valorem taxes collected within the respective parishes, except for Orleans and East Baton Rouge Parishes. The System also receives revenue sharing funds each year as appropriated by the Legislature. Tax monies and revenue sharing monies are apportioned between Plan A and Plan B in proportion to the member's compensation. These additional sources of income are used as additional employer contributions and are considered support from non-employer contributing entities.

Pension Liabilities, Pension Expense, and Deferred Outflows and Deferred Inflows of Resources: At June 30, 2019, the Public Defender reported liabilities in its financial statements of \$48,604 for its proportionate share of the net pension liabilities of PERS. The net pension assets are measured as of December 31, 2018 and the total pension asset used to calculate the net pension obligation was determined by separate actuarial valuations performed as of that date. The Public Defender's proportion of the net pension asset was based on a projection of the Public Defender's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2018, the Public Defender's proportional share of PERS was 0.010951%.

At June 30, 2019, the Public Defender reported deferred outflows and deferred inflows of resources related to pensions from the following sources:

Deferred Flows of Resources:	<u>Outflows</u>	<u>Inflows</u>
Differences between expected and actual experience	\$ 0	\$ 2,961
Net difference between projected and actual earnings on Pension Plan Investments	23,267	
Changes in Assumption	12,153	
Changes in Proportion	4,240	
Employer contributions subsequent to measurement date	7,727	0
	<u>\$ 47,387</u>	<u>\$ 2,961</u>

The Public Defender reported \$7,727 as deferred outflow of resources related to pension contributions made subsequent to the plan's measurement period of December 31, 2018, which will be recognized as a reduction in net pension liability in the Public Defender's fiscal year ended June 30, 2019.

TWENTIETH JUDICIAL DISTRICT PUBLIC DEFENDER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

Other amounts reported as deferred outflows of resources and deferred inflows of resources, including remaining plan's amortization related to pensions, will be recognized in pension expense as follows:

<u>Year</u>	<u>Amount</u>
2019	\$ 12,568
2020	7,486
2021	6,365
2022	10,280
	<u>\$ 36,699</u>

Actuarial Methods and Assumptions: A summary of the actuarial methods and assumptions used in determining the total pension liability for Plan A as of December 31, 2018 are as follows:

Valuation Date	December 31, 2018
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.50% (Net of investment expense)
Expected Remaining Service lives	4 years
Projected Salary Increases	4.75%
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently paid by the system and includes previously granted cost of living increases. The present values do not include provisions for potential future increase not yet authorized by the Board of Trustees.
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 discount rate used to measure the total pension liability was 6.50% for Plan A. 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

TWENTIETH JUDICIAL DISTRICT PUBLIC DEFENDER
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2019

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 CAPM 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 2.00% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.43% for the year ended December 31, 2018.

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, 2018 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	35%	1.22%
Equity	52%	3.45%
Alternatives	11%	0.65%
Real Assets	2%	0.14%
Totals	100%	5.43%
Inflation		2.00%
Expected Arithmetic Nominal Return		7.43%

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 then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a set back of standard tables. The result of the procedure indicated that the tables used would produce liability values approximating the appropriate generational mortality tables.

The following presents the net pension liability of the participating employers calculated using the discount rate of 6.50%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower 5.50% or one percentage point higher 7.50% than the current rate.

	Plan A Changes in Discount Rate		
	1% Decrease (5.50%)	Current Discount Rate (6.50%)	1% Increase (7.50%)
Net Pension Liability (Asset)	\$ 103,223	\$ 48,604	\$ 2,948

TWENTIETH JUDICIAL DISTRICT PUBLIC DEFENDER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 9 – GOVERNMENTAL FUND REVENUES AND EXPENDITURES

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

Revenues:

Local Government

Statutory fines, forfeitures, fee,	
Court costs and other	\$116,067
Grants and other contributions	322,895
	438,962

Investment Earnings

	250
Total Revenues	439,212

Expenditures:

Personnel Services and Benefits

Salaries	151,810
Payroll taxes and retirement	23,427
Total	175,237

Professional Development

Dues, licenses, and registrations	1,345
Travel	3,065
Total	4,410

Operating Costs

Library and Research	4,782
Contract Services – attorney/legal	124,500
Contract services – other	0
Insurance	3,455
Lease - Office	9,600
Utilities and Telephone	2,964
Other	44,638
Total	189,939

Capital Outlay

	0
Total Expenditures	\$369,586

TWENTIETH JUDICIAL DISTRICT PUBLIC DEFENDER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 10 -RELATED PARTY TRANSACTIONS

There were no related party transactions that require disclosure.

NOTE 11 - LITIGATION

The Twentieth Judicial District Public Defender is not involved in any litigation and is not aware of any claims outstanding that require disclosure in the accompanying financial statements.

NOTE 12 – DEFERRED INFLOWS OF RESOURCES

In some instances, the GASB requires a governmental agency to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred inflows of resources result from the delayed recognition of revenues. The agency had \$103,600 of deferred revenues in 2018 and is recognized in this fiscal period, under GASB's guidelines.

NOTE 13 -SUBSEQUENT EVENTS

There have been no transactions or events subsequent to year end through December 2, 2019, the date on which the financial statements were available to be issued that would materially impact the accompanying financial statements.

REQUIRED SUPPLEMENTAL INFORMATION
PART 2 OF 2

THE DISTRICT PUBLIC DEFENDER TWENTIETH JUDICIAL DISTRICT OF LOUISIANA
 BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND

	YEAR ENDED JUNE 30, 2019		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Budgeted Amounts			
	Original	Final		
REVENUES				
State Government Contributions	102,957	102,957	204,540	101,583
Appropriations-Local Government	45,000	45,000	33,000	(12,000)
Criminal Bond Fees	24,000	24,000	26,436	2,436
District Criminal Court	104,000	104,000	105,055	(1,055)
LACE Appropriation	13,000	13,000	13,300	(300)
Charges for Service	44,006	44,006	56,632	12,626
Investment Earnings	250	250	250	0
Total Revenues	<u>333,213</u>	<u>333,213</u>	<u>439,213</u>	<u>103,290</u>
EXPENDITURES				
General Government:				
Salaries and payroll taxes	180,256	180,256	184,952	(4,696)
Travel	5,440	5,440	3,065	2,375
Operating Sevices	34,807	34,807	12,807	22,000
Professional Services	142,759	142,759	168,762	(26,003)
Acquisitions				0
Other Oppering Expenses	311	311		311
Total Expenditures	<u>363,573</u>	<u>363,573</u>	<u>369,586</u>	<u>(6,013)</u>
Change in Fund Balances	<u>(30,360)</u>	<u>(30,360)</u>	<u>69,627</u>	
Fund Balances, beginning	<u>293,483</u>	<u>281,616</u>	<u>285,623</u>	
Fund Balances, ending	<u>263,123</u>	<u>251,256</u>	<u>355,250</u>	

See Accompanying Independent Accountant's Review Report

SUPPLEMENTAL INFORMATION

TWENITIETH JUDICIAL DISTRICT PUBLIC DEFENDER
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS
TO AGENCY HEAD
YEAR ENDED JUNE 30, 2019

Public Defender: Rhonda Covington	
Salary	\$ 90,000
Membership dues	170
Auto mileage	2,030
Continuing education	310
Health insurance, dental premiums	9,715
Retirement matching (11 % of salary)	9,900
Total	<u>\$ 112,125</u>

See Accompanying Independent Accountant's Review Report

AGREED-UPON PROCEDURES

MC DUFFIE K. HERROD, LTD.

(A Professional Accounting Corporation)

McDUFFIE K. HERROD

CERTIFIED PUBLIC ACCOUNTANT

Member:

American Institute of CPAs
Society of Louisiana CPAs

POST OFFICE BOX 8436
12410 WOODVILLE ST.
CLINTON, LA 70722

Telephone (225) 683-3888
Facsimile (225) 683-6733

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Rhonda Covington
The District Public Defender
Twentieth Judicial District of Louisiana
P.O. Box 68
Clinton, Louisiana 70722

We have performed the procedures enumerated below, which were agreed to by the Public Defender and the Louisiana Legislative Auditor, on the Public Defender's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended June 30, 2019, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Public Defender's management is responsible for its financial records and compliance with applicable laws and regulations. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

With respect to your representations included within the Louisiana Attestation Questionnaire, as of June 30, 2019 and for the year then ended, we have applied the following agreed-upon procedures:

Public Bid Law

1. Obtain documentation for all expenditures made during the year for material and supplies exceeding \$30,000, and public works exceeding \$154,450. 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.

There were no expenditures for the year ended June 30, 2019 that were subject to the public bid law.

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).

Management provided us with the requested information and none were noted.

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.

Management provided us with the requested information and none were noted.

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 us with the requested information and none appeared on both lists.

Budgeting

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

Management provided us with the requested information.

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 to this agency.

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).

These procedures were performed and no exceptions were noted or reported.

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 payee in the supporting documentation, (b) report whether the six disbursements are coded to the correct fund and general ledger account, and (c) Report whether the six disbursements were approved in accordance with management's policies and procedures.

Each of the six selected disbursements agreed with the amount and payee in the supporting documentation.

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 to this agency.

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.

We scanned the bank deposit slips for the fiscal period and noted no deposits which appeared to be proceeds of bank loans, bond proceeds or like indebtedness.

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 scanned payroll disbursements and found no payments or approval for payments in any documents or approval for payments to employees that would constitute bonuses, advances or gifts.

State Audit Law

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

The agency provided the required report timely in accordance with the revised statute.

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).

We made the inquiries and the agency entered into no contracts or like agreements.

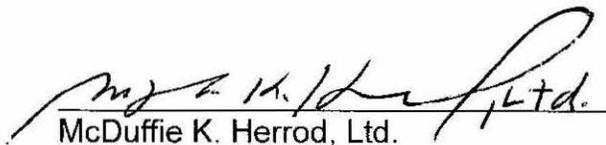
Prior-Year Comments

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

The prior year report did not include any suggestions, recommendations, or comments.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Public Defender's compliance with the foregoing matters. 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.

The purpose of this report is solely to describe the scope of testing performed on the Public Defender's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, 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 Louisiana Legislative Auditor as a public document.



McDuffie K. Herrod, Ltd.
Clinton, LA

December 2, 2019

THE DISTRICT PUBLIC DEFENDER
TWENTIETH JUDICIAL DISTRICT OF LOUISIANA
SCHEDULE OF FINDINGS
FOR THE YEAR ENDED JUNE 30, 2019

A. PRIOR YEAR FINDINGS - FINANCIAL STATEMENTS

There were no prior year findings to report

B. CURRENT YEAR FINDINGS – FINANCIAL STATEMENTS

There are no current year findings to report.

C. MANAGEMENT LETTER ITEMS

There are no management letter items to report as of June 30, 2019.

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

12/23/2019 (Date Transmitted)

M K HERROD, CPA	(CPA Firm Name)
12410 WOODVILLE ST	(CPA Firm Address)
CLINTON, LA 70722	(City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of 06/30/2019 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Public Bid Law

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the 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 R.S. 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 R.S. 42:1119.

Yes No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

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 R.S. 44:1, 44:7, 44:31, and 44:36.

Yes No []

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes No []

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

Yes No []

We did not enter 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).

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 executive officer.

Yes No []

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

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 R.S. 39:1410.60-1410.65.

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, R.S. 14:138, and AG opinion 79-729.

Yes No []

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes No []

General

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes No []

We have evaluated our compliance with these laws and regulations prior to making these representations.

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.

Yes No []

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes No []

We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants 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 your report.

Yes No []

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes No []

The previous responses have been made to the best of our belief and knowledge.

Secretary _____ Date

Treasurer _____ Date

[Handwritten Signature]
President _____ Date

12/5/19