

**THIRTY-FIFTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND**

**ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2018**



**Rozier Harrington
& McKay** | CERTIFIED PUBLIC
ACCOUNTANTS |

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Independent Accountants' Review Report

December 16, 2018

Thirty-Fifth Judicial District
Indigent Defender Fund
Colfax, Louisiana

We have reviewed the accompanying basic financial statements of the governmental activities and each major fund of the Indigent Defender Fund for the Thirty-Fifth Judicial District (The Agency), a component unit of the Louisiana Public Defender Board, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Agency'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 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 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 and for designing, implementing, and maintaining 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 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 that there are no 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 basic financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Other Supplemental Information

The supplemental information included in the accompanying schedule of Compensation, Benefits, and Other Payments to Agency Head of Chief Executive Officer is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. We have not audited or reviewed such information, and as such we do not express an opinion, a conclusion, nor provide any assurance on it.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information listed in the accompanying table of contents



Thirty-Fifth Judicial District
Indigent Defender Fund

be presented to supplement the basic financial statements. Such information, although not a required 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. We have not audited, reviewed, or compiled the required supplemental information, and 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 16, 2018, on the results of our agreed-upon procedures.


ROZIER, HARRINGTON & MCKAY
Certified Public Accountants

INDIGENT DEFENDER FUND

Thirty-Fifth Judicial District

Management's Discussion and Analysis

June 30, 2018

This section of the annual financial report presents our discussion and analysis of the Indigent Defender Fund's financial performance during the fiscal year ended June 30, 2018.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government –Wide Financial Statements

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

Fund Financial Statements

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

FINANCIAL ANALYSIS OF THE INDIGENT DEFENDER FUND AS A WHOLE

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

	June 30,	
	2018	2017
<u>Assets:</u>		
Cash and Cash Equivalents	\$ 81,838	\$ 102,489
Receivables	7,610	9,518
Total Assets	<u>89,448</u>	<u>112,007</u>
<u>Liabilities:</u>		
Accounts Payable	3,827	1,770
Total Liabilities	<u>3,827</u>	<u>1,770</u>

INDIGENT DEFENDER FUND
Thirty-Fifth Judicial District

Management’s Discussion and Analysis
June 30, 2018

<u>Net Position:</u>		
Unrestricted	85,621	110,237
Total Net Position	<u>\$ 85,621</u>	<u>\$ 110,237</u>

As the presentation appearing above demonstrates, net position is unrestricted and may be used to meet the Indigent Defender Fund’s ongoing obligations.

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

	For the Year	
	Ended June 30,	
	2018	2017
<u>Revenues:</u>		
Program Revenue:		
Charges for Services	\$ 121,152	\$ 147,958
Operating Grants and Contributions	133,857	145,909
General Revenue:		
Interest	240	224
Total Revenue	<u>255,249</u>	<u>294,091</u>
<u>Program Expenses:</u>		
Personnel Services and Benefits	88,089	38,754
Professional Development	696	250
Operating Cost	191,080	205,742
Total Program Expenses	<u>279,865</u>	<u>244,746</u>
Change in Net Position	(24,616)	49,345
Net Position Beginning	110,237	60,892
Net Position Ending	<u>\$ 85,621</u>	<u>\$ 110,237</u>

As the accompanying presentation demonstrates, the Indigent Defender Fund’s net position decreased as a result of using surplus from previous years to meet demand for services.

FINANCIAL ANALYSIS OF THE FUNDS

For the year ended June 30, 2018, governmental fund balances were identical to net position.

BUDGET HIGHLIGHTS

For the year ended June 30, 2018, the Indigent Defender Fund’s budget was within variances mandated by state law.

CAPITAL ASSET ADMINISTRATION

The Indigent Defender Fund has not acquired any capital assets.

INDIGENT DEFENDER FUND
Thirty-Fifth Judicial District

Management's Discussion and Analysis
June 30, 2018

DEBT ADMINISTRATION

The Indigent Defender Fund has no debt outstanding.

FACTORS EXPECTED TO AFFECT FUTURE OPERATIONS

At the present time, management is aware of no factors that are expected to affect future operations.

INDIGENT DEFENDER FUND**Thirty-Fifth Judicial District****Balance Sheet - Governmental Funds / Statement of Net Position****June 30, 2018**

	<u>Governmental Funds</u> <u>General Fund</u>	<u>Adjustments</u>	<u>Statement of</u> <u>Net Position</u>
<u>Assets:</u>			
Cash and Cash Equivalents	\$ 81,838	\$ -	\$ 81,838
Accounts Receivable (Net of Allowance for Doubtful Accounts)	<u>7,610</u>	<u>-</u>	<u>7,610</u>
Total Assets	<u>\$ 89,448</u>	<u>\$ -</u>	<u>\$ 89,448</u>
<u>Liabilities and Fund Equity:</u>			
Liabilities:			
Accounts Payable	\$ -	\$ -	\$ -
Payroll Taxes Accrued and Withheld	<u>3,827</u>	<u>-</u>	<u>3,827</u>
Total Liabilities	<u>3,827</u>	<u>-</u>	<u>3,827</u>
<u>Fund Balances / Net Position:</u>			
Fund Balances:			
Unassigned	<u>85,621</u>	<u>(85,621)</u>	<u>-</u>
Total Fund Equity	<u>85,621</u>	<u>(85,621)</u>	<u>-</u>
Total Liabilities & Fund Equity	<u>\$ 89,448</u>	<u>\$ (85,621)</u>	<u>\$ 3,827</u>
Net Position:			
Unrestricted		<u>85,621</u>	<u>85,621</u>
Total Net Position		<u>\$ 85,621</u>	<u>\$ 85,621</u>

INDIGENT DEFENDER FUND
Thirty-Fifth Judicial District

**Statement of Revenue, Expenditures and Changes in Fund
Balance / Statement of Activities
For the Year Ended June 30, 2018**

	<u>Governmental Funds</u> <u>General Fund</u>	<u>Adjustments</u>	<u>Statement of</u> <u>Net Position</u>
<u>Expenditures Expenses:</u>			
Judiciary:			
Personnel Services and Benefits	88,089	-	88,089
Professional Development	696	-	696
Operating Cost	191,080	-	191,080
Total Expenditures / Expenses	<u>279,865</u>	<u>-</u>	<u>279,865</u>
<u>Program Revenues</u>			
Charges for Services	121,152	-	121,152
Operating Grants and Contributions	133,857	-	133,857
Total Program Revenues	<u>255,009</u>	<u>-</u>	<u>255,009</u>
Net Program Expenses	<u>(24,856)</u>	<u>-</u>	<u>(24,856)</u>
<u>General Revenues</u>			
Interest	240	-	240
Total General Revenues	<u>240</u>	<u>-</u>	<u>240</u>
Excess (Deficiency) of Revenues Over Expenditures / Change in Net Position	(24,616)	-	(24,616)
<u>Fund Balance / Net Position</u>			
Beginning of Year	<u>110,237</u>	<u>-</u>	<u>110,237</u>
End of Year	<u>\$ 85,621</u>	<u>\$ -</u>	<u>\$ 85,621</u>

INDIGENT DEFENDER FUND

Thirty-Fifth Judicial District

Notes to Financial Statements

For the Period Ended June 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

Financial Reporting Entity

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

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

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

INDIGENT DEFENDER FUND
Thirty-Fifth Judicial District

Notes to Financial Statements
For the Period Ended June 30, 2018

Fund Accounting

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

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when measurable and available as net current assets. Revenues are considered available if the revenue is collected within 60 days of the year-end. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Inventories of supplies are considered immaterial and are not recorded.

Use of Estimates

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

Budgets

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

Cash and Cash Equivalents:

Amounts reported as cash and cash equivalents include all cash on hand, cash in bank accounts, certificates of deposit and highly liquid investments.

Compensated Absences:

The personnel policy adopted by the Public Defender does not allow employees to carryover material amounts of vested leave. As a result, no provision for compensated absences is included in the accompanying financial statements.

NOTE 2 - CASH AND CASH EQUIVALENTS

These deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value 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.

INDIGENT DEFENDER FUND

Thirty-Fifth Judicial District

Notes to Financial Statements

For the Period Ended June 30, 2018

At June 30, 2018, the Fund's entire collected bank balance was fully secured from risk by federal deposit insurance.

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2018 are summarized as follows:

Fees assessed from indigent defendants	\$ 1,072,289
Due from the Grant Parish Sheriff's Office	<u>7,610</u>
Total accounts receivable	1,079,899
Allowance for doubtful accounts	<u>(1,072,289)</u>
Accounts receivable net of allowance for doubtful accounts	<u>\$ 7,610</u>

NOTE 4 – GOVERNMENTAL FUND REVENUES AND EXPENDITURES

For the year ended June 30, 2018, the major sources of governmental fund revenues and expenditures were as follows:

Revenues:

State Government	
Appropriations – Special	\$ 133,857
Local Governments	
Statutory Fines, Forfeitures, Fees and Court Cost	103,389
Charges for Services	17,763
Investment Earnings	<u>240</u>
Total Revenues	<u>\$ 255,249</u>

Expenditures

Personnel Services and Benefits	
Salaries	\$ 81,582
Payroll Taxes	<u>6,507</u>
Professional Development	88,089
Dues, Licenses and Registration	696

INDIGENT DEFENDER FUND

Thirty-Fifth Judicial District

Notes to Financial Statements

For the Period Ended June 30, 2018

Operating Cost		
Contract Services – Attorney / Legal	179,552	
Contract Services – Other	2,947	
Insurance	3,537	
Supplies	827	
Repairs and Maintenance	593	
Utilities and Telephone	1,181	
Other	2,443	191,080
Total Expenditures		<u>\$ 279,865</u>

INDIGENT DEFENDER FUND
Thirty-Fifth Judicial District

Statement of Revenue, Expenditures and Changes in Fund Balance
For the Year Ended June 30, 2018

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Revenues:</u>				
State Government				
Appropriations - Special	\$ 128,979	\$ 128,979	\$ 133,857	4,878
Local Governments				
Statutory Fines, Forfeitures, Fees, and Court Costs	130,000	130,000	103,389	(26,611)
Other Charges for Service	28,000	28,000	17,763	(10,237)
Interest	200	200	240	40
Total Revenues	287,179	287,179	255,249	(31,930)
<u>Expenditures:</u>				
Personnel Services and Benefits				
Salaries	44,000	44,000	81,582	(37,582)
Payroll Taxes	3,366	3,366	6,507	(3,141)
Total	47,366	47,366	88,089	(40,723)
Professional Development				
Dues, Licenses, and Registrations	500	500	696	(196)
Other	1,100	1,100	-	1,100
Total	1,600	1,600	696	904
Operating Cost				
Contract Services - Attorney / Legal	196,089	196,089	179,552	16,537
Contract Services - Other	34,000	34,000	2,947	31,053
Insurance	2,800	2,800	3,537	(737)
Supplies	500	500	827	(327)
Repairs and Maintenance	-	-	593	(593)
Utilities and Telephone	-	-	1,181	(1,181)
Other	50,500	50,500	2,443	48,057
Total	283,889	283,889	191,080	92,809
Total Expenditures	332,855	332,855	279,865	52,990
Excess (Deficiency) of Revenues Over Expenditures	(45,676)	(45,676)	(24,616)	21,060
Fund Balance at Beginning of Year	60,892	60,892	110,237	
Fund Balance at End of Year	\$ 15,216	\$ 15,216	\$ 85,621	\$ 21,060

INDIGENT DEFENDER FUND

Thirty-Fifth Judicial District

Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer For the year ended June 30, 2018

Agency Head (Chief Defender) - Robert L. Kennedy

Purpose:

Compensation \$ 84,089

Benefits

Health Insurance -

Retirement -

Travel Reimbursements -



December 16, 2018

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

Thirty-Fifth Judicial District
Indigent Defender Fund
Colfax, Louisiana

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the Indigent Defender Fund for the Thirty-Fifth Judicial District and the Legislative Auditor, State of Louisiana, solely to assist users in evaluating management's assertions about the Indigent Defender Fund's compliance with certain laws and regulations during the year ended June 30, 2018, included in the *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. 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 either for the purpose for which this report has been requested of for any other purpose.

PUBLIC BID LAW

1. Select all expenditures made during the year for material and supplies exceeding \$30,000, or public works exceeding \$154,450, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

During the year, there were no expenditures meeting the scope of the public bid law.

CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

2. Obtain from management a list of the immediate family members as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of the staff, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with all payroll records.

4. Determine whether any of those employees included in the records obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.



Thirty-Fifth Judicial District Indigent Defender Board

None of the employees included on the list of employees provided by management in agreed-upon procedure (3) appeared on the reports provided by management in agreed-upon procedure (2).

BUDGETING

5. Obtained a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the budget.

6. Trace the budget adoption and amendments to the minute book.

Not Applicable:

The Indigent Defender Fund is governed solely by the District Public Defender; therefore, no meetings or minutes are necessary to adopt the budget.

7. Compare the revenues and expenditure of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeting amounts by more than 5%.

Finding 2016-1:

Revenues and expenditures were within the limits allowed by state law, except that budgeted revenues exceeded actual revenues by more than 5%.

ACCOUNTING AND REPORTING

8. Randomly select six disbursements made during the period under examination and:

- (a) Trace payments to supporting documentation as to proper amount and payee.

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) Determine if payments were properly coded to the correct fund and general ledger account.

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

- (c) Determine whether payments received approval from proper authorities

Inspection of documentation supporting each of the six selected disbursements indicated that each check was signed by the proper official, or some other form of approval.

MEETINGS

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Not applicable:

The Indigent Defender Fund is governed solely by the District Public Defender; therefore, no meetings are required.

**Thirty-Fifth Judicial District
Indigent Defender Board**

DEBT

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected the cash receipts journal for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

ADVANCES AND BONUSES

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

We inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

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 Indigent Defender Fund and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedure and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.


ROZIER, HARRINGTON, & MCKAY
CERTIFIED PUBLIC ACCOUNTANTS

***THIRTY-FIFTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND***

***MANAGEMENT'S CORRECTIVE ACTION PLAN
For the Year ended June 30, 2018***

SECTION I REVIEW REPORT	
No findings of this nature were reported	Response – N/A
SECTION II ATTESTATION REPORT	
<u>Finding 2018-1: Budget Variance</u> Budgeted revenue exceeded actual by more than the 5% unfavorable variance permitted by Law.	<u>Response</u> In the future, budget amendments will be submitted if collections fail to meet initial expectations.
SECTION III MANAGEMENT LETTER	
No management letter was issued with this report.	Response – N/A

**THIRTY-FIFTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND**

**SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES
For the Year ended June 30, 2018**

SECTION I REVIEW REPORT	
No findings of this nature were reported	Response – N/A
SECTION II ATTESTATION REPORT	
No findings of this nature were reported	Response – N/A
SECTION III MANAGEMENT LETTER	
No management letter was issued with this report.	Response – N/A

Louisiana Attestation Questionnaire
For the Year Ended June 30, 2018

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

Rozier Harrington & McKay
Post Office Box 12178
Alexandria, LA 71315

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of June 30, 2018 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 *N/A*

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.



Chief Indigent Defender

12/17/2018

Date