

**THIRTEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND**

Financial Report
Year Ended June 30, 2018

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JOHN S. DOWLING & COMPANY
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS
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John S. Dowling, CPA
1904-1984
John Newton Stout, CPA
1936-2005
Chizal S. Fontenot, CPA
1955-2012

Van L. Auld, CPA

Retired

Harold Dupre, CPA
1996
Dwight Ledoux, CPA
1998
Joel Lanclos, Jr., CPA
2003
Russell J. Stelly, CPA
2005

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Indigent Public Defender
Thirteenth Judicial District
Indigent Defender Fund
Evangeline Parish, Louisiana

We have reviewed the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Thirteenth Judicial District Indigent Defender Fund as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Indigent Defender Fund'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 management. 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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America: this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements 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 as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

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

To the Indigent Public Defender
Thirteenth Judicial District
Indigent Defender Fund

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule on page 19 is presented to supplement the basic financial statements. Such information, although not 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 supplementary information and we do not express an opinion, a conclusion, nor provide any assurance on it.

Management has omitted the management's discussion and analysis information that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Other Matters

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report, dated October 10, 2018, on the results of our agreed-upon procedures.

John S. Dewling & Company

Opelousas, Louisiana
October 10, 2018

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

Thirteenth Judicial District Indigent Defender Fund
Evangeline Parish, Louisiana

Statement of Net Position
June 30, 2018

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 28,935
LIABILITIES	
Accounts Payable	\$ -
Accrued liabilities	<u>452</u>
Total liabilities	<u>452</u>
NET POSITION	
Unrestricted	<u>\$ 28,483</u>

See accompanying notes and independent accountant's review report.

Thirteenth Judicial District Indigent Defender Fund
 Evangeline Parish, Louisiana

Statement of Activities
 For the Year Ended June 30, 2018

Activities	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Fees, Fines and Charges for Services	Operating grants and contributions	Governmental Activities
Governmental activities:				
General government	\$ 280,566	\$92,037	\$ 206,257	\$ 17,728
		General revenues:		
			Interest and investment earnings	162
			Change in net position	17,890
			Net position - July 1, 2017	10,593
			Net position - June 30, 2018	<u>\$ 28,483</u>

See accompanying notes and independent accountant's review report.

FUND FINANCIAL STATEMENTS (FFS)

Thirteenth Judicial District Indigent Defender Fund
Evangeline Parish, Louisiana

Balance Sheet
Governmental Fund - General Fund
June 30, 2018

ASSETS

Current assets:	
Cash	<u>\$28,935</u>

LIABILITIES AND FUND BALANCE

Current liabilities:	
Accounts payable	\$ -
Salaries and payroll taxes payable	<u>452</u>
Total current liabilities	452
Fund balance:	
Unassigned	<u>28,483</u>
Total liabilities and fund balance	<u>\$28,935</u>

See accompanying notes and independent accountant's review report.

Thirteenth Judicial District Indigent Defender Fund
Evangeline Parish, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Fund - General Fund
For the Year Ended June 30, 2018

Revenues:	
Court cost on fines and forfeitures -	
City court	\$ 8,020
Parish court	72,822
Fees for indigents	11,195
State grant	206,257
Interest income	<u>162</u>
Total revenues	<u>298,456</u>
Expenditures:	
Current -	
General government - judicial:	
Advertising	425
Attorney fees	207,207
Contract labor	31,994
Dues & subscriptions	762
Office expense	148
Professional fees	20,065
Salaries and related benefits	<u>19,965</u>
Total expenditures	<u>280,566</u>
Excess of revenues over expenditures	17,890
Fund balance, beginning	<u>10,593</u>
Fund balance, ending	<u>\$28,483</u>

See accompanying notes and independent accountant's review report.

THIRTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements

(1) Summary of Significant Accounting Policies

The accompanying financial statements of the Thirteenth Judicial District Indigent Defender Fund (Indigent Defender Fund) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

The Thirteenth Judicial District Indigent Defender Fund has been created by and in accordance with provisions of Louisiana Revised Statute 15:141-184 and Act 307 cited as the Louisiana Indigent Defender Fund Act, for the purpose of employing appointed attorneys to defend indigent defenders.

This report includes all funds, which are controlled by or dependent on the Indigent Defender Fund as an independent political subdivision of the State of Louisiana. The Indigent Defender Fund is part of the district court system of the State of Louisiana, however it operates independently. These financial statements include only the transactions of this Indigent Defender Fund.

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The statement of net position and statement of activities display information about the reporting government as a whole. They include the fund of the reporting entity, which is considered to be a governmental activity. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Indigent Defender Fund's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients for goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

THIRTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

Fund Financial Statements (FFS)

The accounts of the Indigent Defender Fund are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The fund of the Indigent Defender Fund is classified as a governmental fund. The emphasis on fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the entity or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The major fund and only fund of the Indigent Defender Fund is described below:

Governmental Fund -

General Fund

The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the Indigent Defender Fund and is used to account for the operations of the Indigent Defender Fund's office. The various fees and charges due to the Indigent Defender Fund's office are accounted for in this fund. General operating expenditures are paid from this fund.

C. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

THIRTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

Measurement Focus

On the government-wide statement of net position and the statement of activities, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery) and financial position. All assets and liabilities (whether current or noncurrent) associated with its activities are reported. Government-wide fund equity is classified as net position. In the fund financial statements, the "current financial resources" measurement focus is used. Only current financial assets and liabilities are generally included on its balance sheet. Their operating statement presents sources and uses of available spendable financial resources during a given period. This fund uses fund balance as its measure of available spendable financial resources at the end of the period.

Basis of Accounting

In the government-wide statement of net position and statement of activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred, or economic asset used. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Revenues are classified by source and expenditures are classified by function and character. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

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

THIRTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

Program revenues

Program revenues included in the statement of activities are derived directly from the program itself or from parties outside the Indigent Defender Fund's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the Indigent Defender Fund's general revenues.

Allocation of indirect expenses

The Indigent Defender Fund reports all direct expenses by function in the statement of activities. Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the statement of activities. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Interest on long-term debt is considered an indirect expense and is reported separately on the statement of activities.

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Equity

Cash and interest-bearing deposits

For purposes of the statement of net position, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the Indigent Defender Fund.

Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities include court costs on fines and forfeitures.

Deferred Outflows of Resources and Deferred Inflows of Resources

In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively. There are no deferred inflows or outflows as of June 30, 2018.

THIRTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

Equity Classifications

In the government-wide statements, equity is classified as net position and displayed in three components:

- a. Net investment in capital assets – consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.
- b. Restricted net position – consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.
- c. Unrestricted net position – consist of all other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

In the fund statements, governmental fund equity is classified as fund balance. As such, fund balances of the governmental fund are classified as follows.

- a. Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
- b. Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- c. Committed – amounts that can be used only for specific purposes determined by a formal decision of the highest level of decision-making authority for the Indigent Defender Fund.
- d. Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Indigent Defender Fund’s adopted policy, only the Coordinator may assign amounts for specified purposes.
- e. Unassigned – all other spendable amounts.

THIRTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

When an expenditure is incurred for the purposes for which both restricted and unrestricted fund balance is available, the Indigent Defender Fund considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Indigent Defender Fund considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Indigent Defender Fund has provided otherwise in his commitment or assignment actions.

E. Budgetary and Budgetary Accounting

A budget for the General Fund was prepared on a basis consistent with generally accepted accounting principals (GAAP). Budgeted amounts are as originally prepared or amended by the Indigent Defender Fund. All budgetary appropriations lapse at the end of each fiscal year.

F. Vacation and Sick Leave

The Indigent Defender Fund has not established a formal policy relating to the vesting and accrual of vacation and sick leave. At June 30, 2018, the Indigent Defender Fund has no accumulated leave benefits required to be reported in accordance with GASB statement No. 16 "Accounting for Compensated Absences".

G. Use of Estimates

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

(2) Cash and Interest-Bearing Deposits

Under state law, the Indigent Defender Fund may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Indigent Defender Fund may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2018, the Indigent Defender Fund has cash demand deposits (book balances) totaling \$28,935.

THIRTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Indigent Defender Fund's deposits may not be recovered or will not be able to recover collateral securities that are in the possession of an outside party. These deposits are stated at cost, which approximates market. Under state law these deposits (or the resulting bank balances) must be secured by federal deposit insurance or federal security 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 bank. 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. Deposit balances (bank balances) at June 30, 2018, consisting of interest bearing accounts totaling \$51,714, were secured in total by federal deposit insurance. The Indigent Defender Fund does not have a policy for custodial credit risk.

(3) 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 -	
Grants	\$ 206,257
Local government -	
Statutory fines, forfeitures, fees and court costs	92,037
Investment earnings	<u>162</u>
Total revenues	<u>\$ 298,456</u>

Expenditures:

Personnel services and benefits -	
Salaries	\$ 18,540
Payroll taxes	<u>1,425</u>
Total	<u>19,965</u>
Professional development -	
Dues, licenses, registrations	762
Other	<u>-</u>
Total	<u>762</u>
Operating costs -	
Contract services -attorney/legal	207,207
Contract services - other	31,994
Other	<u>20,638</u>
Total	<u>259,839</u>
Total expenditures	<u>\$ 280,566</u>

THIRTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

(4) Litigation

There is no litigation pending against the Indigent Defender Fund at June 30, 2018.

(5) Other Post-Employment Benefits (OPEB)

The Indigent Defender Fund does not provide post-employment benefits to retirees and therefore is not required to report under GASB Statement No. 75, Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions.

(6) Compensation, Benefits, and Other Payments to Public Defender: Alex Chapman

A detail of compensation, benefits, and other payments paid to Public Defender, Alex Chapman for the year ended June 30, 2018 follows:

<u>Purpose</u>	<u>Amount</u>
Management fees	\$13,250
Attorney fees	57,340
Overhead expenses	<u>2,250</u>
Total	<u>\$72,840</u>

(7) Subsequent Event Review

Subsequent events were evaluated through October 10, 2018, the date of which the financial statements were available to be issued. As of October 10, 2018, there were no subsequent events noted.

**REQUIRED
SUPPLEMENTARY INFORMATION**

Thirteenth Judicial District Indigent Defender Fund
Evangeline Parish, Louisiana

Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2018

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		(Negative)
Revenues:				
Court cost on fines and forfeitures -				
City court	\$ 9,500	\$ 7,863	\$ 8,020	\$ 157
Parish court	71,000	59,101	72,822	13,721
Fees for indigents	10,500	10,565	11,195	630
State Grant	145,000	206,257	206,257	-
Interest income	120	231	162	(69)
Total revenues	<u>236,120</u>	<u>284,017</u>	<u>298,456</u>	<u>14,439</u>
Expenditures:				
Current -				
General government - judicial:				
Advertising	-	-	425	(425)
Attorney fees	183,000	216,665	207,207	9,458
Contract labor	26,000	34,014	31,994	2,020
Dues & subscriptions	1,000	684	762	(78)
Office expense	500	533	148	385
Professional fees	15,000	18,690	20,065	(1,375)
Salaries and related benefits	19,300	19,964	19,965	(1)
Total expenditures	<u>244,800</u>	<u>290,550</u>	<u>280,566</u>	<u>9,984</u>
Excess (deficiency) of revenues over expenditures	(8,680)	(6,533)	17,890	24,423
Fund balance, beginning	<u>10,331</u>	<u>10,593</u>	<u>10,593</u>	<u>-</u>
Fund balance, ending	<u>\$ 1,651</u>	<u>\$ 4,060</u>	<u>\$ 28,483</u>	<u>\$ 24,423</u>

See independent accountant's review report.

COMPLIANCE

Thirteenth Judicial District Indigent Defender Fund
Evangeline Parish, Louisiana

Summary Schedule of Current and Prior Year Findings
and Corrective Action Plan
For the Year Ended June 30, 2018

Ref. No.	Fiscal Year Finding Initially Occurred	Description of finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
CURRENT YEAR (6/30/2018)						

Compliance:

There were no compliance findings noted.

Internal Control:

There were no internal control findings noted.

PRIOR YEAR (6/30/2017)

Compliance:

There were no compliance findings noted.

Internal Control:

There were no internal control findings noted.

OTHER SUPPLEMENTARY INFORMATION

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**Independent Accountant's Report
on Applying Agreed-Upon Procedures**

**Thirteenth Judicial District Indigent Defender Fund
Evangeline Parish, 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 Thirteenth Judicial District Indigent Defender Fund and the Legislative Auditor, State of Louisiana, solely to assist the 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 accompanying Louisiana Attestation Questionnaire. Management of the Indigent Defender Fund is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of Government Auditing Standards. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Obtain documentation for all expenditures made during the fiscal year for material and supplies exceeding \$30,000 and public works exceeding \$152,550. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S) 39:1551-39:1775 (the state procurement code) or RS 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 purchases made during the year within the above scope.

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 RS 42:1101-1124 (the ethics law).

The Indigent Defender Fund is not comprised of a board.

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

Management provided us with the required list.

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

None of the employees in procedure 3 were on the list from procedure 2.

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 vendors appear on both lists.

Vendors do not appear on both lists.

Budgeting

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

Management provided us with a copy of the original and amended budget.

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

Not applicable – the Indigent Defender Fund is not comprised of a board.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine. Report whether actual revenues failed to meet budgeted revenues by 5% or more and whether actual expenditures exceed 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 exceed budgeted amounts by 10% or more per category or 5% or more in total).

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Budgeted revenues for the year did not exceed actual revenues by more than 5%. Actual expenditures did not exceed budgeted expenditures by more than 5%.

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;

All six disbursements agreed to supporting documentation for amount and payee.

(b) report whether the six disbursements are coded to the correct fund and general ledger account, and;

All six disbursements were coded to the correct fund and general ledger account.

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

All six disbursements were approved by the Public Defender.

Meetings

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

Not applicable – the Indigent Defender Fund is not comprised of a board.

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 all bank deposit slips for the fiscal year and noted no deposits which appeared to be proceeds of bank loans, bonds 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, advance, or gifts.

No payments for bonuses, advances or gifts were noted.

Prior Comments and Recommendations

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

Our prior year report dated September 19, 2017, did not include any comments or unresolved matters.

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



Opelousas, Louisiana
October 10, 2018

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

6/11/18 (Date Transmitted)

John S. Dowling & Company (CPA Firm Name)
PO BOX 1549 (CPA Firm Address)
Opelousas, LA 70571-1549 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of 6/30/18 (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.

J

District Defender

Secretary 6-1-18 Date

Treasurer _____ Date

President _____ Date