

**TENTH JUDICIAL DISTRICT  
PUBLIC DEFENDER FUND  
NATCHITOCHEs, LOUISIANA  
FINANCIAL REPORT  
JUNE 30, 2020**

Tenth Judicial District Public Defender  
Financial Report  
June 30, 2020

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# TENTH JUDICIAL DISTRICT PUBLIC DEFENDER FUND

**P. O. Box 604  
Natchitoches, LA 71458-0604**

## MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the Tenth Judicial District Public Defender Fund's (hereafter referred to as the Public Defender Fund) annual financial report presents an overview and analysis of the Public Defender Fund's financial activities for the year ended June 30, 2020. The intent of the MD&A is to look at the Public Defender Fund's financial performance as a whole. It should, therefore be read in conjunction with this report. Certain comparative information is presented to provide an overview of the Public Defender Fund's operations.

### Financial Highlights

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the Public Defender Fund as a whole and presents a longer-term view of the Public Defender Fund's finances. These statements tell how these services were financed in the short-term as well as what remains for future spending.

#### Government-Wide Financial Statements

- The Statement of Net Position presents all of the Public Defender Fund's assets and liabilities, with the difference between the two reported as "net position". Over time, increases or decreases in the Public Defender Fund's net position may serve as a useful indicator of whether the financial position of the Public Defender Fund is improving or deteriorating.
- The Statement of Activities presents information showing how the Public Defender Fund's net position changed during the current 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 the related cash flows. Therefore, some revenues and some expenses that are reported in this statement will not result in cash flows until future years.

#### Fund Financial Statements

The services provided by the Public Defender Fund are financed through a governmental fund. 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 Fund uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Public Defender Fund conducts its day-to-day operations through a governmental fund, the General Fund. These statements provide a short-term view of the Public Defender Fund's finances and assists in determining whether there will be adequate financial resources available to meet the current needs of the Public Defender Fund.

A summary of the basic government-wide financial statements is as follows:

Summary of Statement of Net Position

	<u>2020</u>	<u>2019</u>
ASSETS:		
Assets	\$ <u>251,996</u>	\$ <u>329,341</u>
LIABILITIES:		
Payroll Liabilities	\$ 4,239	\$ 4,188
Accounts Payable	<u>2,835</u>	<u>1,208</u>
Total Liabilities	\$ <u>7,074</u>	\$ <u>5,396</u>
NET POSITION:		
Unrestricted	\$ <u>244,922</u>	\$ <u>323,945</u>

## Summary of Statement of Activities

	<u>2020</u>	<u>2019</u>
REVENUES:		
Intergovernmental-		
State of LA-		
Appropriation - General	\$117,820	\$260,934
Local-		
Statutory Fines, Forfeitures, Fees, Court Costs & Other	306,442	349,846
Miscellaneous - Interest	<u>326</u>	<u>406</u>
Total Revenues	<u>\$424,588</u>	<u>\$611,186</u>
EXPENSES:		
Judicial	<u>\$503,611</u>	<u>\$453,371</u>
Change in Net Position	<u>\$ (79,023)</u>	<u>\$157,815</u>

- The Tenth Judicial District Public Defender Fund's assets exceeded its liabilities by \$244,922 (net position) for the year ended June 30, 2020. For the prior year, this amount was \$323,945
- Unrestricted net position of \$244,922 represents the portion available to maintain the Tenth Judicial District Public Defender Fund's obligation to both citizens and creditors.

Economic Factors and Next Year's Budget

In March 2020, the World Health Organization declared the outbreak of novel coronavirus disease ("COVID-19") as a pandemic. As of September 30, 2020, the pandemic is ongoing; however, management has evaluated the current economic conditions and declares that it has resulted in decreased revenues. We expect this matter to continue to negatively impact our results of operations and financial position, the related financial impact cannot be reasonably estimated at this time.

Contacting the Tenth Judicial District Public Defender Fund

This financial report is designed to provide our citizens and creditors with a general overview of the Tenth Judicial District Public Defender Fund's finances and to show the Tenth Judicial District Public Defender Fund's accountability for the money it receives. Any questions about this report or requests for additional information may be directed to the Tenth Judicial District Public Defender at P. O. Box 604, Natchitoches, LA 71458-0604.

**T | C | B | T**  
**THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER**  
*Certified Public Accountants*

Eddie G. Johnson, CPA – A Professional Corporation (1927-1996)

Mark D. Thomas, CPA – A Professional Corporation  
Roger M. Cunningham, CPA – A Professional Corporation  
Jessica H. Broadway, CPA – A Professional Corporation  
Ryan E. Todtenbier, CPA – A Professional Corporation

321 Bienville Street  
Natchitoches, Louisiana 71457  
(318) 352-3652  
Fax (318) 352-4447  
[www.tcbtcpa.com](http://www.tcbtcpa.com)

**INDEPENDENT ACCOUNTANT’S REVIEW REPORT**

Tenth Judicial District  
Public Defender  
Natchitoches, LA 71457

We have reviewed the accompanying financial statements of the governmental activities and major fund of the Tenth Judicial District Public Defender Fund as of and for the year ended June 30, 2020, which collectively comprise the Tenth Judicial District Public 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 the Tenth Judicial District Public Defender Fund’s personnel. 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 the financial statements that are free from material misstatement whether due to fraud or error.

**Accountant’s Responsibility**

Our responsibility is to conduct the review engagement in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the AICPA, and the standards applicable to review engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. 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 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 accordance with accounting principles generally accepted in the United States of America.

## Other Matter Paragraphs

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the Budgetary Comparison Schedule, as listed in the Table of Contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is presented for purposes of additional analysis and 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. The information is the responsibility of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the information and, accordingly, do not express an opinion on such information.

### *Supplementary Information*

The accompanying schedule of compensation, benefits, and other payments to the agency head, political subdivision head, or chief executive officer is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the supplementary information and, accordingly, do not express an opinion on such information.

### *Other Reporting Requirements*

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report dated September 30, 2020, on the results of our agreed-upon procedures on page 26 through 28. Pages 29 through 31 present the Louisiana Attestation Questionnaire, management letter, and management's response letter.

*Thomas, Cunningham, Broadway & Todtenbier, CPA's*

Thomas, Cunningham, Broadway & Todtenbier, CPA's  
Natchitoches, Louisiana

September 30, 2020

## BASIC FINANCIAL STATEMENTS



GOVERNMENT-WIDE  
FINANCIAL STATEMENTS

Tenth Judicial District Public Defender Fund  
Statement of Net Position  
June 30, 2020

ASSETS:

Current Assets-

Cash & Cash Equivalents	\$236,301
Revenue Receivable	<u>15,695</u>

Total Assets	<u>\$251,996</u>
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LIABILITIES:

Payroll Liabilities	\$ 4,239
Accounts Payable	<u>2,835</u>

Total Liabilities	<u>\$ 7,074</u>
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NET POSITION:

Unrestricted	<u>\$244,922</u>
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See accompanying notes and independent accountant's review report.

Tenth Judicial District Public Defender Fund  
Statement of Activities  
For the Year Ended June 30, 2020

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense)</u>
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Position Governmental Activities
Governmental Activities:				
Judicial	<u>\$503,611</u>	<u>\$0</u>	<u>\$424,262</u>	\$ (79,349)
				General Revenue:
				Interest <u>326</u>
				Change in Net Position \$ (79,023)
				Net Position June 30, 2019 <u>323,945</u>
				Net Position June 30, 2020 <u>\$244,922</u>

See accompanying notes and independent accountant's review report.

FUND FINANCIAL STATEMENTS

Tenth Judicial District Public Defender Fund  
Balance Sheet-Governmental Fund  
June 30, 2020

Assets:

Cash & Cash Equivalents	\$236,301
Revenue Receivable	<u>15,695</u>
Total Assets	<u>\$251,996</u>

Liabilities:

Payroll Liabilities	\$ 4,239
Accounts Payable	<u>2,835</u>
Total Liabilities	\$ 7,074

Fund Balance:

Unassigned	<u>244,922</u>
Total Liabilities and Fund Balance	<u>\$251,996</u>

See accompanying notes and independent accountant's review report.

Tenth Judicial District Public Defender Fund  
Reconciliation of the Governmental Fund  
Balance Sheet to the Statement of Net Position  
June 30, 2020

Total Fund Balance for the Governmental Fund at June 30, 2020	\$244,922
Total Net Position reported for Governmental Activities in the Statement of Net Position is different because:	
Capital Assets used in Governmental Activities are not financial resources and, therefore, are not reported in the Fund Financial Statements. Those assets consist of:	
Furniture and Computers	6,690
Less: Accumulated Depreciation	<u>(6,690)</u>
Total Net Position of Governmental Activities at June 30, 2020	<u>\$244,922</u>

See accompanying notes and independent accountant's review report.

Tenth Judicial District Public Defender Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance-  
Governmental Fund  
For the Year Ended June 30, 2020

REVENUES:

Intergovernmental-	
State of LA-	
Appropriation - General	\$117,820
Local-	
Statutory Fines, Forfeitures, Fees, Court Costs & Other	306,442
Miscellaneous - Interest	<u>326</u>
Total Revenues	<u>\$424,588</u>

EXPENDITURES:

Current-	
Judicial-	
Personnel Services & Benefits-	
Salaries	\$138,309
Payroll Tax	10,581
Professional Development-	
Dues, Licenses & Registration	3,447
Operating Costs-	
Accounting	9,637
Contract Services - Legal & Professional	267,900
Contract Services - Other	37,181
Lease - Office	12,000
Lease - Other	646
Supplies	1,609
Travel	3,554
Utilities & Telephone	4,105
Insurance	8,775
Other	<u>5,867</u>
Total Expenditures	<u>\$503,611</u>
Excess (Deficiency) of Revenues over Expenditures	\$ (79,023)
Fund Balance - Beginning of Period	<u>323,945</u>
Fund Balance - End of Period	<u>\$244,922</u>

See accompanying notes and independent accountant's review report.

Tenth Judicial District Public Defender Fund  
Reconciliation of the Statement of Revenues, Expenditures  
and Changes in Fund Balance of the Governmental Fund  
to the Statement of Activities  
For the Year Ended June 30, 2020

Total Net Change in Fund Balance at June 30, 2020, per Statement of Revenues, Expenditures and Changes in Fund Balance	\$(79,023)
Reconciling Items	<u>0</u>
Total Change in Net Position at June 30, 2020, per Statement of Activities	<u>\$(79,023)</u>

See accompanying notes and independent accountant's review report.



## NOTES TO FINANCIAL STATEMENTS

Tenth Judicial District Public Defender Fund  
Notes to Financial Statements  
June 30, 2020

Introduction:

The Tenth Judicial District Public Defender Fund was established August 15, 2007, in compliance with Louisiana Revised Statutes 15:168 to provide and compensate counsel appointed to represent indigents in criminal and quasi-criminal cases on the Tenth Judicial District Public Defender Fund level. The Tenth Judicial District Public Defender Fund is regulated by the Louisiana Public Defender Board established by Louisiana Revised Statute 15:141-184 to provide effective legal representation to criminal defendants who are unable to afford an attorney, consistent with the right to counsel in our criminal courts, mindful of the need for law and order and an appreciation of victim's rights. The Tenth Judicial District Public Defender Fund is administered by the public defender who is contracted with the Louisiana Public Defender Board to provide for the delivery and management of public defender services within the judicial district. The Tenth Judicial District encompasses the Parish of Natchitoches, Louisiana.

1. Summary of Significant Accounting Policies:

A. Reporting Entity-

For financial reporting purposes, in conformity with the Governmental Accounting Standards Board (GASB) Statement No. 14, the Tenth Judicial District Public Defender Fund is a part of the operations of the Public Defender Fund system. However, the state statutes that created the indigent defender funds also gave the funds control over its operations including the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of monies. The Tenth Judicial District Public Defender Fund is financially independent and operates autonomously from the State of Louisiana and independently from the Public Defender Fund system. Therefore, the Tenth Judicial District Public Defender Fund reports as an independent reporting entity and the financial statements include only the transactions of the Tenth Judicial District Public Defender Fund.

B. Basis of Presentation-

The Tenth Judicial District Public Defender Fund's statements are prepared in accordance with accounting principles generally accepted in the United States of America as applicable to governmental entities. The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations).

Government-Wide Financial Statements (GWFS)

The Statement of Net Position and Statement of Activities report information about the reporting government as a whole. They include all funds of the reporting government. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

The Statement of Net Position presents the governmental type activities on a consolidated basis, and is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations.

Tenth Judicial District Public Defender Fund  
Notes to Financial Statements  
June 30, 2020

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the Tenth Judicial District Public Defender Fund's governmental activities. Direct expenses are those that are specifically associated with a program or function. Program revenues include (a) fees and charges paid by the recipient for goods or services offered by the program, 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.

C. Fund Accounting-

The accounts of the Tenth Judicial District Public Defender Fund are organized 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 maintained is consistent with legal and managerial requirements.

The Tenth Judicial District Public Defender Fund maintains only one fund. It is categorized as a governmental fund. A fund is considered major if it is the primary operating fund of the entity.

The major fund of the Tenth Judicial District Public Defender Fund is described below:

Governmental Fund-

General Fund

The General Fund is the general operating fund of the Tenth Judicial District Public Defender Fund. It is used to account for all financial resources except those required to be accounted for in another fund.

D. Measurement Focus/Basis of Accounting-

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

Accrual Basis - Government-Wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities display information about the Tenth Judicial District Public Defender Fund as a whole. Both of these statements have been prepared using the economic measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Tenth Judicial District Public Defender Fund  
Notes to Financial Statements  
June 30, 2020

Modified Accrual Basis - Fund Financial Statements (FFS)

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., when they are both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Tenth Judicial District Public Defender Fund considers all revenues "available" if collected within 60 days after year-end. Expenditures are generally recorded under the modified accrual basis of accounting when the related liability is incurred. The exceptions to this general rule are that (1) unmatured principal and interest on long-term debt, if any, are recorded when due and (2) claims and judgments and compensated absences are recorded as expenditures when paid with expendable available financial resources.

E. Assets, Liabilities, 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 deposit of the Tenth Judicial District Public Defender Fund.

Capital Assets-

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Tenth Judicial District Public Defender Fund maintains a threshold level of \$500 or more for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of that asset or materially extend the life of that asset are not capitalized.

Depreciation of all exhaustible capital assets is recorded as an expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of useful lives by type of asset is as follows:

Furniture, computers	5 years
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Compensated Absences-

Employees of the Tenth Judicial District Public Defender Fund do not accrue or "carry forward" vacation or sick leave from year to year. Therefore, no entry is made to record compensated absences.

Tenth Judicial District Public Defender Fund  
Notes to Financial Statements  
June 30, 2020

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 capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position - Consists of net resources with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provision or enabling legislation.
- c. Unrestricted net position - All other net resources that do not meet the definition of "restricted" or "net investment in capital assets".

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

In the fund statements, governmental fund equity is classified as fund balance and displayed in five components. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

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

Tenth Judicial District Public Defender Fund  
Notes to Financial Statements  
June 30, 2020

The General Fund has an unassigned fund balance of \$244,922. If applicable, the Tenth Judicial District Public Defender Fund would typically use restricted fund balances first, followed by committed resources and assigned resources as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first and to defer the use of these other classified funds.

F. Budget-

Prior to the beginning of each fiscal year, the Tenth Judicial District Public Defender Fund adopts a budget for the next fiscal year. The budget is open for public inspection. All budgetary appropriations lapse at the end of the fiscal year. The budget is prepared on the modified accrual basis of accounting.

G. Estimates-

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

2. Cash and Cash Equivalents:

The cash and cash equivalents of the Tenth Judicial District Public Defender Fund are subject to the following risk:

*Custodial Credit Risk:* Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Tenth Judicial District Public Defender Fund will not be able to recover its deposits. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Tenth Judicial District Public Defender Fund that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the Tenth Judicial District Public Defender Fund's name.

Bank account and CD balances at June 30, 2020, totaled \$256,087, and were fully secured by FDIC Insurance and pledged securities.

Tenth Judicial District Public Defender Fund  
Notes to Financial Statements  
June 30, 2020

3. Receivables:

The following is a summary of receivables at June 30, 2020:

<u>Class of Receivable</u>	<u>Amount</u>
Sheriff Fees (NPSO)	\$14,222
City of Natchitoches – Marshal	<u>1,473</u>
Total Receivables	<u>\$15,695</u>

Substantially, all receivables are considered to be fully collectible, and no allowance for uncollectable is used.

4. Capital Assets:

Capital asset balances and activity for the year ended June 30, 2020, is as follows:

<u>Governmental Activities</u>	<u>Balance 07-01-19</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 06-30-20</u>
Capital Assets Depreciated:				
Furniture, computers	\$6,689	\$0	\$0	\$6,689
Less: Accumulated Depreciation:				
Furniture, computers	<u>6,689</u>	<u>0</u>	<u>0</u>	<u>6,689</u>
Net Capital Assets	<u>\$ 0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$ 0</u>

5. Pension Plan:

All of the Tenth Judicial District Public Defender Fund's employees participate in the Federal Social Security program; therefore, GASB 68 is not applicable.

6. Contingencies:

In March 2020, the World Health Organization declared the outbreak of novel coronavirus disease ("COVID-19") as a pandemic. As of September 30, 2020, the pandemic is ongoing; however, management has evaluated the current economic conditions and declares that it has resulted in decreased in revenues. We expect this matter to continue to negatively impact our results of operations and financial position, the related financial impact cannot be reasonably estimated at this time.

7. Subsequent Events:

Management has evaluated events through September 30, 2020, the date which the financial statements were available for issue. There were no items to be reported as subsequent events.

OTHER REQUIRED  
SUPPLEMENTARY INFORMATION



Tenth Judicial District Public Defender Fund  
General Fund  
Budgetary Comparison Schedule  
For the Year Ended June 30, 2020

	<u>Budget</u> <u>Original/Final</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
REVENUES:			
Intergovernmental-			
State of LA-			
Appropriations - General	\$140,306	\$117,820	\$(22,486)
Local-			
Statutory Fines, Forfeitures, Fees, Court Costs & Other	344,450	306,442	(38,008)
Miscellaneous - Interest	<u>0</u>	<u>326</u>	<u>326</u>
Total Revenues	<u>\$484,756</u>	<u>\$424,588</u>	<u>\$(60,168)</u>
EXPENDITURES:			
Current-			
Judicial-			
Personnel Services & Benefits-			
Salaries	\$130,785	\$138,309	\$ (7,524)
Payroll Taxes	12,000	10,581	1,419
Professional Development-			
Dues, Licenses, & Registration	4,200	3,447	753
Operating Costs-			
Accounting	6,000	9,637	(3,637)
Library & Research	1,000	2,350	(1,350)
Contract Services - Attorney/Legal	240,000	267,900	(27,900)
Contract Services - Other	57,200	37,181	20,019
Lease - Office	12,000	12,000	0
Lease - Other	900	646	254
Travel	0	3,554	(3,554)
Insurance	7,413	8,775	(1,362)
Supplies	1,000	1,609	(609)
Utilities & Telephone	4,800	4,105	695
Other	<u>0</u>	<u>3,517</u>	<u>(3,517)</u>
Total Expenditures	<u>\$477,298</u>	<u>\$503,611</u>	<u>\$(26,313)</u>
Excess (Deficiency) of Revenues over Expenditures	\$ 7,458	\$ (79,023)	\$(86,481)
Fund Balance - Beginning of Year	<u>323,945</u>	<u>323,945</u>	<u>0</u>
Fund Balance - End of Year	<u>\$331,403</u>	<u>\$244,922</u>	<u>\$(86,481)</u>

See accompanying notes and independent accountant's review report.

Tenth Judicial District Public Defender Fund  
Schedule of Compensation, Benefits and Other Payments to  
Agency Head or Chief Executive Officer  
For the Year Ended June 30, 2020

Agency Head Name: Brett Brunson, Chief Public Defender

<u>Purpose</u>	<u>Amount</u>
Salary	\$100,380
Benefits-Other	7,529
Travel	<u>1,049</u>
Total	<u>\$108,958</u>

See accompanying notes and independent accountant's review report.

OTHER REPORTS/SCHEDULES

**T | C | B | T**  
**THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER**  
*Certified Public Accountants*

Eddie G. Johnson, CPA - A Professional Corporation (1927-1996)

Mark D. Thomas, CPA - A Professional Corporation  
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Ryan E. Todtenbier, CPA - A Professional Corporation

321 Bienville Street  
Natchitoches, Louisiana 71457  
(318) 352-3652  
Fax (318) 352-4447

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

Tenth Judicial District  
Public Defender  
Natchitoches, LA 71457

We have performed the procedures enumerated below, which were agreed to by the Tenth Judicial District Public Defender and the Louisiana Legislative Auditor (the specified parties), on the Tenth Judicial District Public Defender's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended June 30, 2020, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Tenth Judicial District 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:

**PUBLIC BID LAW**

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding \$30,000, and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1755 (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.

No expenditures found to be in violation.

**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.

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.

None of the employees included on the list provided by management for agreed-upon Procedure 3 appeared on the list provided by management for agreed-upon 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 any vendors appear on both lists.

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

#### BUDGETING

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

Management provided us with a copy of the original budget. Management represented that there were no amendments to the budget during the year.

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

Not applicable.

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.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures exceeded budgeted revenues and expenditures by more than the 5% variance allowed.

#### ACCOUNTING AND REPORTING

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

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

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

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

Each of the disbursements were properly 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.

Inspection of supporting documents showed written approval.

### 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.

### 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 copies of 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, advances, or gifts.

We scanned payroll disbursements and found no payments 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 Tenth Judicial District Public Defender's report was submitted timely.

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

Management represented that the Tenth Judicial District Public Defender did not enter into any contracts that utilized state funds.

### PRIOR-YEAR COMMENTS

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

Our prior year report, dated October 10, 2019, did not include any suggestions, exceptions, 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 Tenth Judicial District 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 Tenth Judicial District 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.

*Thomas, Cunningham, Broadway & Todtenbier, CPA's*

Thomas, Cunningham, Broadway & Todtenbier, CPA's  
Natchitoches, Louisiana

September 30, 2020

10<sup>TH</sup> JUDICIAL PUBLIC DEFENDER FUND  
LOUISIANA ATTESTATION QUESTIONNAIRE

Johnson, Thomas & Cunningham, CPA's  
321 Bienville Street  
Natchitoches, LA 71457

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of June 30, 2020, 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

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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

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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.

Signed by and title *Paul Brown* *District Defender*

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**T | C | B | T**  
**THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER**  
*Certified Public Accountants*

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[www.tcbtcpa.com](http://www.tcbtcpa.com)

September 30, 2020

Tenth Judicial  
Public Defender  
P. O. Box 604  
Natchitoches, LA 71457

RE: Management letter  
Review Report – June 30, 2020

We have performed our review of the Tenth Judicial Public Defender and have applied certain agreed-upon procedures. As part of those procedures, we have the following information to report to you.

LA Revised Statutes require that the budget for the General Fund be amended if actual revenues are less than budgeted revenues by 5% or more, and/or actual expenditures exceed budgeted expenditures by 5% or more. For the year ended June 30, 2020, the Tenth Judicial District Public Defender failed to amend the budget when the actual revenues and expenditures exceeded budgeted revenues and expenditures by more than 5% as allowed. We recommend that the Tenth Judicial District Public Defender institute procedures to ensure the budget for the General Fund is amended whenever actual revenues are less than budgeted revenues by more than 5% and/or actual expenditures are more than budgeted expenditures by more than the 5% allowed.

Sincerely,

*Thomas, Cunningham, Broadway & Todtenbier, CPA's*  
Thomas, Cunningham, Broadway & Todtenbier, CPA's  
Natchitoches, Louisiana



**Brett Brunson**  
**District Defender**

710 Third Street  
Post Office Box 12  
Natchitoches, LA 71458-0012

Telephone: (318) 352-9311  
Fax: (318) 352-8019  
E-mail: [brunsonlaw@cp-tel.net](mailto:brunsonlaw@cp-tel.net)

September 29, 2020

Louisiana Legislative Auditor  
1600 North Third Street  
Baton Rouge, LA 70804

Re: Tenth Judicial District Public Defender  
Financial Report – June 30, 2020

The following is our response to the management letter issued to us by the firm Thomas, Cunningham, Broadway, & Todtenbier, CPA's for the year ended on June 30, 2020.

**Management Action Plan**

We will ensure that in the future, the budget will be amended if either actual revenues or actual expenditures do not meet the 5% variance allowed.

Sincerely,

Brett Brunson  
District Defender