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**THE OFFICE OF THE PUBLIC DEFENDER,**  
**EIGHTEENTH JUDICIAL DISTRICT**  
**(PARISHES OF IBERVILLE, POINTE COUPEE,**  
**AND WEST BATON ROUGE)**

**NEW ROADS, LOUISIANA**

**FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2025**

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**THE OFFICE OF THE PUBLIC DEFENDER,**  
**EIGHTEENTH JUDICIAL DISTRICT**

**(PARISHES OF IBERVILLE, POINT COUPEE,**  
**AND WEST BATON ROUGE)**

**FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2025**

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## INDEPENDENT AUDITORS' REPORT

Honorable Thomas A. Nelson  
The Office of the Public Defender, Eighteenth Judicial District  
(Parishes of Iberville, Pointe Coupee, and West Baton Rouge)

### **Report on the Audit of the Financial Statements**

#### *Opinions*

We have audited the accompanying financial statements of the governmental activities and the major fund of the Office of the Public Defender, Eighteenth Judicial District (the "Public Defender") as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Public Defender's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Public Defender, as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Public Defender and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Responsibilities of Management 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, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Public Defender's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Public Defender's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Public Defender's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison on pages 4-9 and 26 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Office of the Public Defender, Eighteenth Judicial District's basic financial statements. The schedule of compensation, benefits and other payments to chief executive officer and justice system funding schedule-receiving entity are presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of compensation, benefits and other payments to chief executive officer and justice system funding schedule-receiving entity is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statement themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated December 8, 2025 on our consideration of the Public Defender's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Public Defender's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Public Defender's internal control over financial reporting and compliance.



December 8, 2025  
Gonzales, Louisiana

**THE OFFICE OF THE PUBLIC DEFENDER, EIGHTEENTH JUDICIAL DISTRICT**  
**(PARISHES OF IBERVILLE, POINTE COUPEE, AND WEST BATON ROUGE)**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**JUNE 30, 2025**

This section of the Office of the Public Defender, Eighteenth Judicial District's financial report presents our discussion and analysis of the Public Defender's financial performance during the year ended on June 30, 2025. Please read it in conjunction with the Public Defender's financial statements, which follow this section.

**FINANCIAL HIGHLIGHTS**

- The Public Defender's total net position increased by \$329,195 over the course of the year's operations.
- The Public Defender's expenses were \$329,195 less than the \$1,321,012 generated in charges for services and other general revenues.
- Revenues increased by 3.0 percent to \$1,321,012 while expenses for the year increased by 5.1 percent or \$48,290.
- The general fund reported a fund balance of \$2,002,261, an increase from June 30, 2024, of 20.1 percent.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This report consists of four parts-management's discussion and analysis (this section), the basic financial statements, required supplementary information and other supplementary information. The basic financial statements include two kinds of statements that present different views of the Public Defender:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the Public Defender's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the Public Defender's government, reporting the Public Defender's operations in more detail than the government-wide statements.
- The governmental fund statements tell how general government services were financed in the short term as well as what remains for future spending.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and relate to one another.

Figure A-1 summarizes the major features of the Public Defender's financial statements, including the portion of the Public Defender's government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure of contents of each of the statements.

**THE OFFICE OF THE PUBLIC DEFENDER, EIGHTEENTH JUDICIAL DISTRICT  
(PARISHES OF IBERVILLE, POINTE COUPEE, AND WEST BATON ROUGE)**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**JUNE 30, 2025**

Figure A-1

Major Features of Public Defender's Government-wide and Fund Financial Statements

	Fund Statements	
	Government-wide Statements	Governmental Fund
Scope	Entire Public Defender government	The activities of the Public Defender
Required financial statements	<ul style="list-style-type: none"> <li>• Statement of net position</li> <li>• Statement of activities</li> </ul>	<ul style="list-style-type: none"> <li>• Balance sheet</li> <li>• Statement of revenues, expenditures, and changes in fund balance</li> </ul>
Accounting basis and measurements focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included
Type of Inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received or have otherwise been incurred

**THE OFFICE OF THE PUBLIC DEFENDER, EIGHTEENTH JUDICIAL DISTRICT**  
**(PARISHES OF IBERVILLE, POINTE COUPEE, AND WEST BATON ROUGE)**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**JUNE 30, 2025**

**Government-wide Statements**

The government-wide statements report information about the Public Defender as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and liabilities. All of the current period's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The government-wide statements report the Public Defender's net position and how they have changed. Net Position, the difference between the Public Defender's assets and liabilities, is one way to measure the Public Defender's financial health, or position.

- Over time, increases or decreases in the Public Defender's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the Public Defender you need to consider additional non-financial factors such as the demand for indigent defense.

The government-wide financial statements of the Public Defender include:

- Governmental activities – most of the Public Defender's basic services are included here such as cost on court fees and bail bonds.

**Fund Financial Statements**

The fund financial statements provide more detailed information about the Public Defender's most significant funds, not the Public Defender as a whole. Funds are accounting devices that the Public Defender uses to keep track of specific sources of funding and spending for particular purposes.

The Public Defender has one type of fund:

- Governmental Fund-All of the Public Defender's basic services are included in the governmental fund, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Public Defender's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental fund statements.

**THE OFFICE OF THE PUBLIC DEFENDER, EIGHTEENTH JUDICIAL DISTRICT**  
**(PARISHES OF IBERVILLE, POINTE COUPEE, AND WEST BATON ROUGE)**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**JUNE 30, 2025**

**FINANCIAL ANALYSIS OF THE PUBLIC DEFENDER AS A WHOLE**

**Net position.** The Public Defender's net position increased between the year ended 2025 and 2024 to \$2,253,182. (See Table A-1.)

**Table A-1**  
**Public Defender's Net Position**

	<b>Governmental Activities</b>	
	<b>June 30, 2025</b>	<b>June 30, 2024</b>
Current and other assets	\$ 2,006,572	\$ 1,672,688
Capital assets, net	254,865	271,847
<b>Total assets</b>	<b>2,261,437</b>	<b>1,944,535</b>
Current liabilities	8,254	16,604
Long-term liabilities	-	3,943
<b>Total liabilities</b>	<b>8,254</b>	<b>20,547</b>
Net position		
Net investment in capital assets	250,922	256,613
Unrestricted	2,002,261	1,667,375
<b>Total net position</b>	<b>\$ 2,253,183</b>	<b>\$ 1,923,988</b>

Net position of the Public Defender's governmental activities increased \$329,195 or 17.1 percent during the year. Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by enabling legislation or other legal requirements increased from \$1,667,375 at June 30, 2024, to \$2,002,261 at the end of the current fiscal year.

Changes in net position. The Public Defender's total revenues increased 3.0 percent to \$1,321,012. (See Table A-2). Approximately 67 percent of the Public Defender's revenue comes from charges for services and approximately 26 percent comes from state government appropriations.

The total cost of operations increased \$48,290 or 5.1 percent. The Public Defender expenses cover all of the services performed by its office.

**THE OFFICE OF THE PUBLIC DEFENDER, EIGHTEENTH JUDICIAL DISTRICT  
(PARISHES OF IBERVILLE, POINTE COUPEE, AND WEST BATON ROUGE)**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**JUNE 30, 2025**

**Governmental Activities**

Revenues for the Public Defender's governmental activities increased 3.0 percent, while total expenses increased 5.1 percent.

**Table A-2  
Changes in Public Defender's Net Position**

	Governmental Activities	
	<u>June 30, 2025</u>	<u>June 30, 2024</u>
<b>Revenues</b>		
Program revenues		
Charges for services	\$ 891,823	\$ 839,526
General revenues		
State government appropriations	342,118	365,284
Interest	87,071	78,202
<b>Total revenues</b>	<u>1,321,012</u>	<u>1,283,012</u>
<b>Expenses</b>		
General Government		
Personnel	362,977	342,904
Professional Services	553,815	537,832
Other Operating	75,025	62,791
<b>Total expenses</b>	<u>991,817</u>	<u>943,527</u>
<b>Increase in net position</b>	<u>\$ 329,195</u>	<u>\$ 339,485</u>

- The revenues of all governmental activities for the year increased approximately 3.0 percent to \$1,321,012 due to the increase in charges for services and interest.
- The cost of all governmental activities for the year increased approximately 5.1 percent to \$991,817 primarily due to the increase in compensation to district defender and contract attorneys.

**FINANCIAL ANALYSIS OF THE FUND**

As the Public Defender completed the year, its governmental fund reported a fund balance of \$2,002,261, an increase from last year of \$334,886 or 20.1 percent.

**General Fund Budgetary Highlights**

Over the course of the year, there were amendments made to the general fund budget to reflect increases in court fees, bond fees, state government appropriations, and investment income. Personnel services and related benefits, operating services, professional services, and capital outlay were amended to reflect increases from the original budget.

**THE OFFICE OF THE PUBLIC DEFENDER, EIGHTEENTH JUDICIAL DISTRICT**  
**(PARISHES OF IBERVILLE, POINTE COUPEE, AND WEST BATON ROUGE)**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**JUNE 30, 2025**

**CAPITAL ASSETS**

At June 30, 2025, the Public Defender had \$254,865 invested in capital assets. (See Table A-3.)

**Table A-3**  
**Public Defender's Capital Assets**

	<b>Governmental Activities</b>	
	<b>June 30, 2025</b>	<b>June 30, 2024</b>
Land	\$ 27,000	\$ 27,000
Building	231,875	231,875
Machinery and equipment	16,734	44,898
Furniture and fixtures	21,291	21,291
Accumulated Depreciation	(45,757)	(68,107)
Right to use assets - building	22,335	22,335
Accumulated Amortization	(18,613)	(7,445)
<b>Net Capital Assets</b>	<b>\$ 254,865</b>	<b>\$ 271,847</b>

This year's capital asset additions include equipment costing \$4,085.

**LONG-TERM LIABILITIES**

The Public Defender had the following long-term liabilities outstanding at year end.

	<b>Governmental Activities</b>	
	<b>June 30, 2025</b>	<b>June 30, 2024</b>
Lease liabilities	\$ 3,943	\$ 15,234
<b>Total</b>	<b>\$ 3,943</b>	<b>\$ 15,234</b>

The Public Defender's long-term liabilities were \$3,943 as of June 30,2025.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

The Public Defender is dependent on providing criminal legal services for indigent individuals in Iberville, Pointe Coupee, and West Baton Rouge Parishes for approximately 67 percent of its revenues. The Public Defender's future revenues are expected to decrease over the next year attributed to the decrease in state government assistance and expenditures are expected to increase over the next year attributed to the increase personnel services and related benefit expenditures.

**CONTACTING THE PUBLIC DEFENDER'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the Public Defender's finances and to demonstrate the Public Defender's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Mr. Thomas A. Nelson, 308 East Main Street, New Roads, LA 70760.

**THE OFFICE OF THE PUBLIC DEFENDER, EIGHTEENTH JUDICIAL DISTRICT**  
**(PARISHES OF IBERVILLE, POINTE COUPEE, AND WEST BATON ROUGE)**

**STATEMENT OF NET POSITION**  
**JUNE 30, 2025**

**ASSETS**

Cash and cash equivalents	\$ 1,945,550
Intergovernmental receivables	56,887
Prepaid insurance	4,135
Capital assets:	
Non-depreciable	27,000
Depreciable, net	224,143
Right to use asset - amortizable, net	<u>3,722</u>
 TOTAL ASSETS	 <u>\$ 2,261,437</u>

**LIABILITIES AND NET POSITION**

**LIABILITIES**

Accounts payable	\$ 4,311
Long-term liabilities:	
Due within one year	<u>3,943</u>
 TOTAL LIABILITIES	 <u>8,254</u>

**NET POSITION**

Net investment in capital assets	250,922
Unrestricted	<u>2,002,261</u>
 TOTAL NET POSITION	 <u>2,253,183</u>
 TOTAL LIABILITIES AND NET POSITION	 <u>\$ 2,261,437</u>

The accompanying notes are an integral part of this statement.

**THE OFFICE OF THE PUBLIC DEFENDER, EIGHTEENTH JUDICIAL DISTRICT**  
**(PARISHES OF IBERVILLE, POINTE COUPEE, AND WEST BATON ROUGE)**

**STATEMENT OF ACTIVITES**  
**FOR THE YEAR ENDED JUNE 30, 2025**

	<u>Expenses</u>	<u>Program Revenues</u> <u>Charges for Services</u>	<u>Net (Expense) Revenues and Changes in Net Position</u>
<b><u>FUNCTIONS/PROGRAMS</u></b>			
Governmental activities:			
General government	\$ 991,108	\$ 891,823	\$ (99,285)
Interest on long-term liabilities	709	-	(709)
Total governmental activities:	<u>\$ 991,817</u>	<u>\$ 891,823</u>	<u>(99,994)</u>
General Revenues:			
State government appropriations			342,118
Interest			<u>87,071</u>
Total general revenues			<u>429,189</u>
Change in net position			329,195
Net position - July 1, 2024			<u>1,923,988</u>
Net position - June 30, 2025			<u>\$ 2,253,183</u>

The accompanying notes are an integral part of this statement.

**THE OFFICE OF THE PUBLIC DEFENDER, EIGHTEENTH JUDICIAL DISTRICT**  
**(PARISHES OF IBERVILLE, POINTE COUPEE, AND WEST BATON ROUGE)**

**BALANCE SHEET**  
**GOVERNMENTAL FUND**  
**JUNE 30, 2025**

**ASSETS**

Cash and cash equivalents	\$1,945,550
Intergovernmental receivables	56,887
Prepaid insurance	<u>4,135</u>
<b>TOTAL ASSETS</b>	<b><u><u>\$2,006,572</u></u></b>

**LIABILITIES AND FUND BALANCE**

Liabilities	
Accounts payable	<u>\$ 4,311</u>
<b>TOTAL LIABILITIES</b>	<b><u>4,311</u></b>
Fund Balance	
Nonspendable	4,135
Unassigned	<u>1,998,126</u>
<b>TOTAL FUND BALANCE</b>	<b><u>2,002,261</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u><u>\$2,006,572</u></u></b>

The accompanying notes are an integral part of this statement.

**THE OFFICE OF THE PUBLIC DEFENDER, EIGHTEENTH JUDICIAL DISTRICT**  
**(PARISHES OF IBERVILLE, POINTE COUPEE, AND WEST BATON ROUGE)**

**RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**  
**JUNE 30, 2025**

Total fund balance - Governmental Fund	\$ 2,002,261
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in the governmental activities are not financial resources and, therefore, are not reported in the governmental fund.

Cost of capital assets	\$ 296,900	
Less: accumulated depreciation	(45,757)	
Right to use asset	22,335	
Less: accumulated amortization	<u>(18,613)</u>	254,865

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.

Lease liabilities	<u>(3,943)</u>
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Total net position - Governmental Activities	<u><u>\$ 2,253,183</u></u>
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The accompanying notes are an integral part of this statement.

**THE OFFICE OF THE PUBLIC DEFENDER, EIGHTEENTH JUDICIAL DISTRICT**  
**(PARISHES OF IBERVILLE, POINTE COUPEE, AND WEST BATON ROUGE)**

**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - GOVERNMENTAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2025**

**REVENUES**

Court fees	\$ 745,108
Bond fees	145,515
State government appropriations	342,118
Local revenue	1,200
Investment income	87,071
	<hr/>
Total Revenues	1,321,012

**EXPENDITURES**

General government	
Personnel services and related benefits	362,977
Operating services	52,714
Professional services	553,815
Other expenses	535
Capital outlay	4,085
Debt Service	
Principal	11,291
Interest	709
	<hr/>

Total Expenditures 

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 986,126

Excess of Revenues Over Expenditures 334,886

Fund balance, beginning of year 

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 1,667,375

Fund balance, end of year 

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 \$ 2,002,261

The accompanying notes are an integral part of this statement.

**THE OFFICE OF THE PUBLIC DEFENDER, EIGHTEENTH JUDICIAL DISTRICT**  
**(PARISHES OF IBERVILLE, POINTE COUPEE, AND WEST BATON ROUGE)**

**RECONCILIATION OF THE GOVERNMENTAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES**  
**JUNE 30, 2025**

Net change in fund balance \$ 334,886

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

The governmental fund reports capital outlays as expenditures. However, in the  
Statement of Activities, the cost of those assets are allocated over their estimated  
useful lives as a depreciation or amortization expense. This is the amount by which  
depreciation and amortization expense exceeded capital outlay.

Capital outlay capitalized	4,085	
Depreciation and amortization expense	<u>(21,067)</u>	(16,982)

Repayment of principal is an expenditure in governmental funds, but the repayment  
reduces long-term liabilities in the statement of net position.

Payments on lease obligations	<u>11,291</u>
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Change in Net Position	<u><u>\$ 329,195</u></u>
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The accompanying notes are an integral part of this statement.

**THE OFFICE OF THE PUBLIC DEFENDER, EIGHTEENTH JUDICIAL DISTRICT**  
**(PARISHES OF IBERVILLE, POINTE COUPEE, AND WEST BATON ROUGE)**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2025**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**INTRODUCTION**

The Office of the Public Defender, Eighteenth Judicial District, (the Public Defender) was established by the provisions of Louisiana Revised Statute 15:144-149, to provide counsel to represent indigent, needy individuals, in criminal and quasi-criminal cases at the District Court level. This statute has been amended by Act No. 307. The Office of the Public Defender, Eighteenth Judicial District, encompasses the parishes of Iberville, Pointe Coupee, and West Baton Rouge, Louisiana.

**A. BASIS OF PRESENTATION**

The accompanying basic financial statements of the Office of the Public Defender, Eighteenth Judicial District have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

**B. REPORTING ENTITY**

For the financial reporting purposes, in conformance with GASB Codification Section 2100, the Office of the Public Defender, Eighteenth Judicial District is a part of the district court system of the State of Louisiana. However, the state statutes that created the district boards also gave each of the boards control over their own operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. The Office of the Public Defender, Eighteenth Judicial District is financially independent and operates autonomously from the State of Louisiana and independent from the district court system. Therefore, the Office of the Public Defender, Eighteenth Judicial District reports as a reporting entity, not as a component unit and the basic financial statements include only the transactions of the Office of the Public Defender, Eighteenth Judicial District.

**C. FUND ACCOUNTING**

The Public Defender Office uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Public Defender functions and activities. A fund is designed as a separate fiscal and accounting entity with a self-balancing set of accounts.

**Governmental Funds**

Governmental funds account for all of the Public Defender's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the funds which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance.

**THE OFFICE OF THE PUBLIC DEFENDER, EIGHTEENTH JUDICIAL DISTRICT**  
**(PARISHES OF IBERVILLE, POINTE COUPEE, AND WEST BATON ROUGE)**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2025**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**C. FUND ACCOUNTING (continued)**

**Governmental Funds (continued)**

In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the Public Defender. The following are the Public Defender's governmental funds:

**General Fund-** the primary operating fund of the Public Defender and it accounts for all financial resources; except those required to be accounted for in other funds. The General Fund is available for any purpose it is expended or transferred in accordance with state and federal laws and according to Public Defender policy.

**D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING**

**Financial Statements (FFS)**

The amounts reflected in the General Fund are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of Public Defender operations.

The amounts reflected in the General Fund use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined, and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Public Defender considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

**Government-Wide Financial Statements (GWFS)**

The Statement of Net Position and Statement of Activities display information about the Public Defender as a whole. These statements include all the financial activities of the Public Defender. Information contained in these columns reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed).

**THE OFFICE OF THE PUBLIC DEFENDER, EIGHTEENTH JUDICIAL DISTRICT**  
**(PARISHES OF IBERVILLE, POINTE COUPEE, AND WEST BATON ROUGE)**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2025**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING (continued)**

**Government-Wide Financial Statements (GWFS) (continued)**

**Program Revenues-** Program revenues included in the Statement of Activities are derived directly from Public Defender users as a fee for services; program revenues reduce the cost of the function to be financed directly from the Public Defender's general revenues.

**E. BUDGETS AND BUDGETARY ACCOUNTING**

The Public Defender's office follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with the Budget Act of the State of Louisiana, the Public Defender prepares an operating budget for the general fund at least fifteen days prior to the commencement of the budgetary year end. The operating budgets include proposed expenditures and the means of financing them for the upcoming year.
2. The budget is made available for public inspection for a ten-day period prior to a public hearing held to obtain taxpayer comment.
3. The budget for the General Fund is adopted on a basis consistent with generally accepted accounting principles (GAAP).
4. The budget is adopted at the public hearing and is authorized for implementation on the first day of the calendar year.
5. All annual appropriations lapse at year end.

**F. CASH AND CASH EQUIVALENTS**

The entity's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

State law allows the Public Defender to invest in collateralized certificates of deposits, government-backed securities, commercial paper, the state sponsored investment pool and mutual funds consisting solely of government-backed securities.

**G. RECEIVABLES AND PAYABLES**

Receivables consist of all revenues earned at year end and not yet received. Payables consist of all liabilities incurred at year end and not yet paid.

**THE OFFICE OF THE PUBLIC DEFENDER, EIGHTEENTH JUDICIAL DISTRICT**  
**(PARISHES OF IBERVILLE, POINTE COUPEE, AND WEST BATON ROUGE)**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2025**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**H. 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 revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

**I. PREPAID INSURANCE**

Certain payments to vendors reflect cost applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

**J. CAPITAL ASSETS**

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 Public Defender maintains a threshold level of \$1,000 or more for capitalizing capital assets.

Capital assets are recorded in the Statement of Net Position and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets are depreciated using the straight-line method over their estimated useful lives. Useful lives vary from 5 to 39 years.

**K. SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS**

The GASB issued Statement No. 96, *Subscription-based Information Technology Arrangements* (SBITAs) which is based on the standards established in GASB Statement No. 87, *Leases*. The objective of this statement is to better meet the information needs of the financial statement users by improving accounting and financial reporting for SBITAs by governments. The Statement requires all SBITAs (contracts that conveys control of the right-to-use another entity's information technology software) as specified in the contract for a period of time in an exchange-like transaction to be reported under a single accounting model for both the SBITA vendor and the government end user. Under this Statement, a government is required to recognize a subscription asset (intangible asset) and a corresponding liability. The Public Defender has not entered into any such agreements as of June 30, 2025.

**THE OFFICE OF THE PUBLIC DEFENDER, EIGHTEENTH JUDICIAL DISTRICT**  
**(PARISHES OF IBERVILLE, POINTE COUPEE, AND WEST BATON ROUGE)**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2025**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**L. NET POSITION IN THE GOVERNMENT-WIDE FINANCIAL STATEMENTS**

For the government-wide statement of net position, the net position amount is classified and displayed in three components:

- Net investment in capital assets - This component 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 capital assets. At year end, the Public Defender's capital assets were reduced by its lease obligations.
- Restricted net position -This component consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, laws, or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- Unrestricted net position - This component consists of all other net position that do not meet the definition of "restricted" or "net investment in capital assets."

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

**M. FUND BALANCE OF FUND FINANCIAL STATEMENTS**

**Nonspendable-** represents amounts that are not expected to be converted to cash because they are either not in spendable form or legally or contractually required to be maintained intact.

**Restricted-** represents balances where constraints have been established by parties outside the Public Defender's office or imposed by law through constitutional provisions or enabling legislation.

**Committed-** represents balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Public Defender.

**Assigned-** represents balances that are constrained by the Public Defender's intent to be used for specific purposes, but are neither restricted nor committed.

**Unassigned-** represents balances for which there are no constraints.

When expenditures are incurred for the purposes for which both restricted and unrestricted amounts are available, the Public Defender restricted amounts first, followed by unrestricted amounts. When expenditures are incurred for purposes for which committed, assigned and unassigned amounts are available, the Public Defender reduces committed amounts first, followed by assigned amounts and then unassigned amounts.

**THE OFFICE OF THE PUBLIC DEFENDER, EIGHTEENTH JUDICIAL DISTRICT**  
**(PARISHES OF IBERVILLE, POINTE COUPEE, AND WEST BATON ROUGE)**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2025**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**N. LEASES**

The GASB issued Statement No. 87, *Leases*, to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources.

**O. NEW ACCOUNTING PRONOUNCEMENT**

The Public Defender implemented GASB Statement No. 101, *Compensated Absences*, provides that compensated absences should be accrued as a liability as the benefits are earned if (1) the rights to receive the compensation are attributable to services already rendered, (2) the leave accumulates, and (3) it is more likely than not that the leave will be used for time off or otherwise paid or settled. This statement was implemented during the year and had no effect on the Public Defender's financial statements.

**2. CASH AND CASH EQUIVALENTS**

At June 30, 2025, the Public Defender had a demand cash account (book balances) totaling \$23,953. 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 for 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.

Custodial Credit Risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The Public Defender does not have a deposit policy for custodial credit risk. As of June 30, 2025, the bank balance of \$27,148 was not exposed to custodial credit risk.

As of June 30, 2025, \$1,921,597 is invested in the Louisiana Asset Management Pool, Inc. (LAMP). The LAMP portfolio includes only securities and other obligations in which local governments are authorized to invest in accordance with LA-RS 33:2955.

**THE OFFICE OF THE PUBLIC DEFENDER, EIGHTEENTH JUDICIAL DISTRICT**  
**(PARISHES OF IBERVILLE, POINTE COUPEE, AND WEST BATON ROUGE)**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2025**

**2. CASH AND CASH EQUIVALENTS (continued)**

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA - R.S. 33:2955.

GASB Statement No. 40 Deposit and Investment Risk Disclosure, requires disclosure of credit risk, custodial credit risk, concentration of credit risk interest rate risk, and foreign currency risk for all public entity investments.

The investments in LAMP are stated at fair value. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the net asset value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company

LAMP is an investment pool that, to the extent practical, invest in a manner consistent with GASB Statement no.79. The following facts are relevant for investment pools:

- Credit risk: LAMP is rated AAAM by Standard & Poor's.
- Custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.
- Concentration of credit risk: Pooled investments are excluded from the 5 percent disclosure requirement.
- Interest rate risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments. The WAM for LAMP's total investments is 55 days as of June 30, 2025.

**THE OFFICE OF THE PUBLIC DEFENDER, EIGHTEENTH JUDICIAL DISTRICT**  
**(PARISHES OF IBERVILLE, POINTE COUPEE, AND WEST BATON ROUGE)**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2025**

**3. CAPITAL ASSETS**

Capital assets and depreciation/amortization activity as of and for the year ended June 30, 2025 for governmental activities are as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital Assets Not Being Depreciated:				
Land	\$ 27,000	\$ -	\$ -	\$ 27,000
Total Capital Assets Not Being Depreciated	<u>27,000</u>	<u>-</u>	<u>-</u>	<u>27,000</u>
Capital Assets Being Depreciated:				
Buildings	231,875	-	-	231,875
Machinery and equipment	44,898	4,085	(32,249)	16,734
Furniture and fixtures	21,291	-	-	21,291
Right to use assets – building	22,335	-	-	22,335
Total Capital Assets Being Depreciated	<u>320,399</u>	<u>4,085</u>	<u>(32,249)</u>	<u>292,235</u>
Less Accumulated Depreciation and amortization:				
Buildings	(17,060)	(5,945)	-	(23,005)
Machinery and equipment	(42,033)	(912)	32,249	(10,696)
Furniture and fixtures	(9,014)	(3,042)	-	(12,056)
Right to use assets - building	(7,445)	(11,168)	-	(18,613)
Total Accumulated Depreciation	<u>(75,552)</u>	<u>(21,067)</u>	<u>32,249</u>	<u>(64,370)</u>
Capital Assets Being Depreciated, Net	<u>244,847</u>	<u>(16,982)</u>	<u>-</u>	<u>227,865</u>
Governmental Activities Capital Assets, Net	<u>\$ 271,847</u>	<u>\$ (16,982)</u>	<u>\$ -</u>	<u>\$ 254,865</u>

For the year ended June 30, 2025, depreciation expense was \$9,899 and amortization expense was \$11,168.

**4. RECEIVABLES**

The Public Defender has receivables of \$56,887 at June 30, 2025. These receivables consist of court fees, bail bonds and state government appropriations.

**5. LEASE OBLIGATIONS**

The Public Defender leases two mini storage facility units under a month-to-month agreement. The Public Defender paid monthly rental payments of \$165 and \$257. Payments under this lease totaled \$5,149 for the year ended June 30, 2025.

**THE OFFICE OF THE PUBLIC DEFENDER, EIGHTEENTH JUDICIAL DISTRICT**  
**(PARISHES OF IBERVILLE, POINTE COUPEE, AND WEST BATON ROUGE)**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2025**

**6. GOVERNMENTAL FUND REVENUES AND EXPENDITURES**

For the year ended June 30, 2025, the major sources of governmental fund revenues and expenditures were as follows:

Revenues:

**State Government**

Appropriations – general	<u>\$ 342,118</u>	
Total		342,118

**Local Government**

Statutory fines, forfeitures, fees, court costs, and other	<u>891,823</u>	
Total		891,823

**Investment earnings**

87,071

Total Revenues

\$ 1,321,012

Expenditures:

**Personnel Services and Benefits**

Salaries	\$ 337,181	
Payroll Taxes	<u>25,796</u>	
Total		362,977

**Operating Costs**

Library and research	5,889	
Contract services – attorney/legal	515,316	
Contract services – other	38,499	
Lease – storage and other	9,095	
Insurance	9,375	
Supplies	7,874	
Repairs and maintenance	8,618	
Utilities and telephone	7,645	
Other	<u>4,753</u>	
Total		607,064

**Debt Service**

12,000

**Capital Outlay**

4,085

Total Expenditures

\$ 986,126

**THE OFFICE OF THE PUBLIC DEFENDER, EIGHTEENTH JUDICIAL DISTRICT**  
**(PARISHES OF IBERVILLE, POINTE COUPEE, AND WEST BATON ROUGE)**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2025**

**7. LONG-TERM LIABILITIES**

Lease Obligations

The Public Defender leases an office building under a twelve-month contract. In accordance with GASB Statement No. 87, *Leases*, a liability has been recorded for the present value of lease payments over the lease term. As of June 30, 2025, the value of the lease liabilities was \$3,943. In determining the present value, a discount rate of 7% was applied. The recorded combined value of the right to use asset as of the end of the current fiscal year was \$22,335 and accumulated amortization of this asset was \$18,613.

Changes in Long-Term Liabilities

The following is a summary of long-term liabilities transactions of the Public Defender for the year ended June 30, 2025.

	<b><u>Governmental Activities</u></b>				
	Balance at July 1, 2024	Additions	Reductions	Balance at June 30, 2025	Due Within One Year
Lease liabilities	\$ 15,234	\$ -	\$ (11,291)	\$ 3,943	\$ 3,943
Total	<u>\$ 15,234</u>	<u>\$ -</u>	<u>\$ (11,291)</u>	<u>\$ 3,943</u>	<u>\$ 3,943</u>

**8. LITIGATIONS AND CLAIMS**

The Public Defender is not aware of any pending or threatened litigation against the Office of the Public Defender, Eighteenth Judicial District as of June 30, 2025. No claims were paid out or litigation costs incurred during the year ended June 30, 2025.

**9. RISK MANAGEMENT**

The Public Defender is exposed to various risk of loss to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The Public Defender has purchased commercial insurance to cover or reduce the risk of loss that might arise should one of these incidents occur. There have been no significant reductions in coverage for the prior year.

**10. SUBSEQUENT EVENTS**

Management has evaluated subsequent events through the date the financial statements were available to be issued, December 8, 2025, and determined that there were no events that require disclosure.

No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

**THE OFFICE OF THE PUBLIC DEFENDER, EIGHTEENTH JUDICIAL DISTRICT**  
**(PARISHES OF IBERVILLE, POINTE COUPEE, AND WEST BATON ROUGE)**

**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2025**

	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b><u>REVENUES</u></b>				
Court fees	\$ 623,000	\$ 752,500	\$ 745,108	\$ (7,392)
Bond fees	139,000	148,500	145,515	(2,985)
State government appropriations	330,000	355,500	342,118	(13,382)
Local revenue	1,200	1,200	1,200	-
Investment income	78,000	87,000	87,071	71
Total Revenues	<u>1,171,200</u>	<u>1,344,700</u>	<u>1,321,012</u>	<u>(23,688)</u>
<b><u>EXPENDITURES</u></b>				
Personnel services and related benefits	361,000	362,500	362,977	(477)
Operating services	61,000	61,750	52,714	9,036
Professional services	540,000	552,800	553,815	(1,015)
Other expenses	2,000	400	535	(135)
Capital outlay	-	4,050	4,085	(35)
Debt Service				
Principal	-	-	11,291	(11,291)
Interest	-	-	709	(709)
Total Expenditures	<u>964,000</u>	<u>981,500</u>	<u>986,126</u>	<u>(4,626)</u>
Excess of Revenues Over Expenditures	207,200	363,200	334,886	(28,314)
Fund balance, July 1, 2024	<u>1,631,900</u>	<u>1,667,375</u>	<u>1,667,375</u>	<u>-</u>
Fund balance, June 30, 2025	<u>\$ 1,839,100</u>	<u>\$ 2,030,575</u>	<u>\$ 2,002,261</u>	<u>\$ (28,314)</u>

**THE OFFICE OF THE PUBLIC DEFENDER, EIGHTEENTH JUDICIAL DISTRICT**  
**(PARISHES OF IBERVILLE, POINTE COUPEE, AND WEST BATON ROUGE)**

**SCHEDULE OF COMPENSATION, BENEFITS**  
**AND OTHER PAYMENTS TO CHIEF EXECUTIVE OFFICER**  
**FOR THE YEAR ENDED JUNE 30, 2025**

**CHIEF EXECUTIVE OFFICER:** Thomas A. Nelson, District Defender, District 18

	<b><u>Totals</u></b>
Salary	\$ 115,000
Memberships	200
Education and travel	292
	<b><u>\$ 115,492</u></b>

**THE OFFICE OF THE PUBLIC DEFENDER, EIGHTEENTH JUDICIAL DISTRICT**  
**(PARISHES OF IBERVILLE, POINTE COUPEE, AND WEST BATON ROUGE)**

**JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY**  
**AS REQUIRED BY ACT 87 OF THE 2020 REGULAR SESSION**  
**CASH BASIS PRESENTATION**  
**FOR THE YEAR ENDED JUNE 30, 2025**

	First Six Month Period Ended December 31, 2024	Second Six Month Period Ended June 30, 2025
<b>Receipts From:</b>		
West Baton Rouge Parish Sheriff's Office, Criminal Court Costs/Fees	61,231	77,942
West Baton Rouge Parish Sheriff's Office, Bail Bond Fees	22,470	33,841
Pointe Coupee Parish Sheriff's Office, Criminal Court Costs/Fees	70,650	73,899
Pointe Coupee Parish Sheriff's Office, Bail Bond Fees	23,257	15,936
Iberville Parish Sheriff's Office, Criminal Court Costs/Fees	47,112	43,238
Iberville Parish Sheriff's Office, Bail Bond Fees	35,450	20,034
City Court of Port Allen, Criminal Court Costs/Fees	167,421	157,465
<b>Subtotal Receipts</b>	<b>\$ 427,591</b>	<b>\$ 422,355</b>
Ending Balance of Amounts Assessed but Not Received	<u>\$ -</u>	<u>\$ -</u>



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Honorable Thomas A. Nelson  
The Office of the Public Defender, Eighteenth Judicial District  
(Parishes of Iberville, Pointe Coupee, and West Baton Rouge)

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of the Office of the Public Defender, Eighteenth Judicial District, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Office of the Public Defender, Eighteenth Judicial District's basic financial statements, and we have issued our report thereon dated December 8, 2025.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Office of the Public Defender, Eighteenth Judicial District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Office of the Public Defender, Eighteenth Judicial District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Office of the Public Defender, Eighteenth Judicial District's internal control.

A *deficiency in internal controls* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Office of the Public Defender, Eighteenth Judicial District 's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



December 8, 2025

Gonzales, Louisiana

**THE OFFICE OF THE PUBLIC DEFENDER EIGHTEENTH JUDICIAL DISTRICT**  
**(PARISHES OF IBERVILLE, POINTE COUPEE, AND WEST BATON ROUGE)**

**SCHEDULE OF FINDINGS AND RESPONSES**  
**YEAR ENDED JUNE 30, 2025**

**A. SUMMARY OF AUDIT RESULTS**

1. The independent auditors' report expresses an unmodified opinion on whether the financial statements of the Office of the Public Defender, Eighteenth Judicial District were prepared in accordance with GAAP.
2. No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of Office of the Public Defender, Eighteenth Judicial District, which would be required to be reported in accordance with *Government Auditing Standards*, was disclosed during the audit.

**B. FINDINGS – FINANCIAL STATEMENTS AUDIT**

None

**C. FINDINGS – COMPLIANCE WITH STATE LAWS AND REGULATIONS**

None

**THE OFFICE OF THE PUBLIC DEFENDER, EIGHTEENTH JUDICIAL DISTRICT**  
**(PARISHES OF IBERVILLE, POINTE COUPEE, AND WEST BATON ROUGE)**

**SCHEDULE OF PRIOR AUDIT FINDINGS**

**YEAR ENDED JUNE 30, 2025**

**A. FINDINGS – FINANCIAL STATEMENT AUDIT**

None

**B. FINDINGS – COMPLIANCE WITH STATE LAWS AND REGULATIONS**

None

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**THE OFFICE OF THE PUBLIC DEFENDER,**  
**EIGHTEENTH JUDICIAL DISTRICT**  
**(PARISHES OF IBERVILLE, POINTE COUPEE,**  
**AND WEST BATON ROUGE)**

**NEW ROADS, LOUISIANA**

**STATEWIDE AGREED-UPON PROCEDURES REPORT**

**YEAR ENDED JUNE 30, 2025**

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

To the Honorable Thomas A. Nelson of The Office of the Public Defender, Eighteenth Judicial District and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2024 through June 30, 2025. Office of the Public Defender, Eighteenth Judicial District's management is responsible for those C/C areas identified in the SAUPs.

The Office of the Public Defender, Eighteenth Judicial District (the "Public Defender") has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period July 1, 2024 through June 30, 2025. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

### *1) Written Policies and Procedures*

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A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and entity's operations:

- i. **Budgeting**, including preparing, adopting, monitoring, and amending the budget.

*Written policies and procedures were obtained and address the functions noted above.*

- ii. **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.

*Written policies and procedures were obtained and address the functions noted above with the exception of how vendors are added to the vendor list and the preparation and approval process of purchase requisitions and purchase orders.*

*Management's response: Management intends to amend the policy to address how vendors are added to the vendor list. Effective immediately, a current vendor list will be provided to the district defender on a monthly basis for his review and approval. The Public Defender does not utilize purchase requisitions and purchase orders; therefore, a description of this process is not included in the purchasing policy.*

- iii. **Disbursements**, including processing, reviewing, and approving.

*Written policies and procedures were obtained and address the functions noted above.*

- iv. **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

*Written policies and procedures were obtained and address the functions noted above with the exception of management's actions to determine the completeness of all collections for each type of revenue.*

*Management's response: The Public Defender intends to amend its policy to address the completeness of all collections for each type of revenue.*

- v. **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.

*Written policies and procedures were obtained and address the functions noted above.*

- vi. **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

*Written policies and procedures were obtained and address the functions noted above.*

- vii. **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

*Written policies and procedures were obtained and address the functions noted above.*

- viii. **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of the statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).

*Not applicable - It is the policy of the Public Defender not issue credit cards.*

- ix. **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

*Written policies and procedures were obtained and address the functions noted above, with the exception of a system to monitor possible ethics violations, and requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.*

*Management's response: The Public Defender intends to amend its policy to address the functions noted above.*

- x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

*Written policies and procedures were obtained and address the functions noted above.*

- xi. **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

*The Public Defender does not have an Information Technology Disaster Recovery/Business Continuity policy.*

*Management's response: The Public Defender plans to prepare Disaster Recovery/Business Continuity policy to address the functions noted above.*

- xii. **Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

*The Public Defender does not have a Sexual Harassment policy.*

*Management's response: The Public Defender plans to prepare a Sexual Harassment policy to address the functions noted above.*

## **2) Collections (excluding electronic funds transfers)**

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- A. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

*Obtained a listing of deposit sites and management's representation that listing is complete.*

- B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

*Obtained a listing of collection locations and management's representation that listing is complete.*

- i. Employees responsible for cash collections do not share cash drawers/registers;

*No exception noted.*

- ii. Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit;

*No exception noted.*

- iii. Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and

*No exception noted.*

- iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, is (are) not responsible for collecting cash, unless another employee verifies the reconciliation.

*No exception noted.*

- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was enforced during the fiscal period.

*No exceptions noted.*

- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:

- i. Observe that receipts are sequentially pre-numbered.

*No exceptions noted.*

- ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

*No exceptions noted.*

- iii. Trace the deposit slip total to the actual deposit per the bank statement.

*No exceptions noted.*

- iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).

*Deposits selected did not include documentation of the receipt date and, therefore, we were unable to determine if the deposit was not deposited within one day of collection.*

*Management's responses: The Public Defender will document the date of receipt on all sources of revenue collected to ensure all collections are deposited timely going forward.*

- v. Trace the actual deposit per the bank statement to the general ledger.

*No exceptions noted.*

**3) Non-Payroll Disbursements (excluding card purchases, travel reimbursements, and petty cash purchases)**

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- A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

*Obtained listing of locations that process payments and management's representation that listing is complete.*

- B. For each location selected under procedure #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

- i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase;

*The Public Defender does not utilize a requisition/purchase order system or an equivalent. Therefore, purchases are not initiated using a requisition/purchase order system or an equivalent electronic system that separates initiation from approval functions in the same manner as a requisition/purchase order system. However, written policies and procedures exist to segregate duties to the extent possible with resources available.*

- ii. At least two employees are involved in processing and approving payments to vendors;

*No exceptions noted.*

- iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;

*The person responsible for processing payments is not prohibited from adding vendors to the entity's purchasing/disbursement system.*

*Management's response: The contracted accountant hired to perform the accounting function for the Public Defender has sole access to the accounting system. Although, periodic review of changes to vendor files do not occur, the Public Defender has overall responsibility for reviewing all transactions prior to signing checks for purchases/disbursements in efforts to mitigate risk associated with the limited number of employees involved with these transactions. In addition, the Public Defender reviews bank statements and bank reconciliations on a monthly basis. Management feels that this is the most cost-efficient process for the Public Defender with the limited number of resources available.*

- iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and

*No exceptions noted.*

- v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

*No exceptions noted.*

- C. For each location selected under procedure #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and

- i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and

*No exception noted.*

- ii. Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

*No exception noted.*

- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

*No exception noted.*

#### **4) Payroll and Personnel**

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- A. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

*Obtained listing of employees and management's representation that listing was complete. Agreed paid salaries to authorized salaries/pay rates in the personnel file without exception.*

B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and

- i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);

*We were unable to perform the above prescribed procedure because the entity did not maintain attendance and leave records on employees during the fiscal period.*

*Management's response: Management is currently reviewing policies and plans to implement procedures to document, approve and maintain attendance and leave records.*

- ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;

*We were unable to perform the above prescribed procedure because the entity did not maintain attendance and leave records on employees during the fiscal period.*

*Management's response: Management is currently reviewing policies and plans to implement procedures to document, approve and maintain attendance and leave records.*

- iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and

*We were unable to perform the above prescribed procedure because the entity did not maintain attendance and leave records on employees during the fiscal period.*

*Management's response: Management is currently reviewing policies and plans to implement procedures to document, approve and maintain attendance and leave records.*

- iv. Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

*No exceptions noted.*

C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.

*Management represented that no employees or officials received termination payments during the fiscal period.*

- D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

*No exceptions noted.*

## **5) Sexual Harassment**

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- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A above, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

*No exceptions noted.*

- B. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

*The Public Defender does not have a sexual harassment policy in place as of the current fiscal period, therefore, a policy was not posted on its premises.*

*Management's response: The Public Defender plans to prepare and implement a Sexual Harassment policy in the current year. Once implemented, the sexual harassment policy and complaint procedure will be posted in a conspicuous location on the entity's premises.*

- C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344:

*No exceptions noted.*

We were engaged by The Office of the Public Defender, Eighteenth Judicial District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. 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.

We are required to be independent of The Office of the Public Defender, Eighteenth Judicial District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, 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 LLA as a public document.

*Diez, Dupuy + Ruiz*

Gonzales, Louisiana  
December 8, 2025