

LOUISIANA DISTRICT PUBLIC DEFENDERS

ADVISORY SERVICES

**Compliance with Reporting Requirements
for the Fiscal Year Ended June 30, 2022
Issued April 3, 2024**

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April 3, 2024

**THE HONORABLE CAMERON HENRY,
PRESIDENT OF THE SENATE
THE HONORABLE PHILLIP R. DEVILLIER,
SPEAKER OF THE HOUSE OF REPRESENTATIVES**

Dear Senator Henry and Representative DeVillier:

Attached is my annual report to the legislature on the Louisiana District Public Defenders (public defenders). This report addresses the public defenders' statutory compliance with using the standardized reporting format for presenting their revenues and expenditures and presents related findings and recommendations. We have also included the revenue and expenditure data for the public defenders (with related findings and recommendations) as presented in their 2022 financial reports.

I hope this report will benefit you in your legislative decision-making process.

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor

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PDD2022



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BACKGROUND INFORMATION

Basis for Reporting

Louisiana Revised Statute (R.S.) 24:515.1.A states, "The legislature hereby recognizes that the reporting, accounting, and audit system of the district public defenders is fragmented and does not provide a comprehensive picture of certain judicial finances and the costs of operating the indigent defender system."

R.S. 24:515.1.C requires the Legislative Auditor to "develop, supervise, and require the use of uniform, standardized, and consistent terminology for use in reporting on each source of revenue and each category of expenditure in order to provide for clarity." To comply with that directive, the Legislative Auditor's staff developed a standardized reporting format (see *Detailed Financial Data* beginning on page 9) for major revenues and expenditures of public defenders. Input was received from the staff of the Louisiana Public Defender Board and Louisiana Supreme Court Office of the Judicial Administrator when developing this format.

R.S. 24:515.1.F requires the Legislative Auditor to annually submit to the legislature a report detailing compliance with the requirements, a report outlining the information contained in the uniform audit reports, and any findings and recommendations resulting from an analysis of the information submitted by public defenders.

The procedures we performed for this report did not constitute an examination or review in accordance with generally accepted governmental auditing or attestation standards. Consequently, we provide no opinion, attestation, or other form of assurance with respect to the information upon which our work was based. This report is a public document, and it has been distributed to appropriate public officials.

Other Important Considerations

While Louisiana has 42 judicial districts, the Legislative Auditor's office will receive 41 financial reports, as the operations of the 11th and 42nd districts are reported annually in a single financial report. The reason for this combined report was provided in the districts' 2022 financial report as follows:

Pursuant to Act No. 416 of the 2007 Regular Session of the Louisiana Legislature, the former 11th Judicial District, which was comprised of Sabine and DeSoto Parishes, was split along parish boundaries as of January 1, 2009. Sabine Parish became the "new" Eleventh Judicial District; and DeSoto Parish became the newly created Forty-second Judicial District. Whereas Act No. 416 made provisions for judges, law clerks, court reporters, and the district attorney and assistants, it made no provisions for public defender services of the districts after the split. One Chief Defender operates the two districts under

a cooperative endeavor agreement as one entity. The agreement expired on June 30, 2023.

List of Agencies Contained in This Report

This report contains information on 42 of the 42 public defenders in Louisiana. Table 1 lists each of the 42 public defenders and the parishes in which they operate.

Judicial District	Parish
1st	Caddo
2nd	Bienville/Claiborne/Jackson
3rd	Lincoln/Union
4th	Morehouse/Ouachita
5th	Franklin/Richland/West Carroll
6th	East Carroll/Madison/Tensas
7th	Catahoula/Concordia
8th	Winn
9th	Rapides
10th	Natchitoches
11th	Sabine
12th	Avoyelles
13th	Evangeline
14th	Calcasieu
15th	Acadia/Lafayette/Vermilion
16th	Iberia/St. Martin/St. Mary
17th	Lafourche
18th	Iberville/Pointe Coupee/West Baton Rouge
19th	East Baton Rouge
20th	East Feliciana/West Feliciana
21st	Livingston/St. Helena/Tangipahoa
22nd	St. Tammany/Washington
23rd	Ascension/Assumption/St. James
24th	Jefferson
25th	Plaquemines
26th	Bossier/Webster
27th	St. Landry
28th	LaSalle
29th	St. Charles
30th	Vernon
31st	Jefferson Davis
32nd	Terrebonne
33rd	Allen
34th	St. Bernard
35th	Grant
36th	Beauregard
37th	Caldwell
38th	Cameron
39th	Red River
40th	St. John the Baptist
Orleans	Orleans
42nd	DeSoto

Source: Information obtained from the Louisiana Supreme Court's website (<http://www.lasc.org>).

FINDINGS AND RECOMMENDATIONS

Compliance with Standardized Reporting Format

We reviewed public defender financial reports for the year ended June 30, 2022 to determine each public defender's compliance with the standardized reporting format as required by R.S. 24:515.1. During our review we noted that all reports included a separate uniform schedule as required by the *Louisiana Governmental Audit Guide*.

We will continue to communicate with the public defenders and their auditors as necessary to help ensure full compliance with the standardized reporting format.

Deficit Spending (Excess of Expenditures over Revenues)

Twenty-six public defender reports included deficit spending for the year ended June 30, 2022. It should be noted that although 26 public defender reports included deficit spending, all had a positive ending fund balance.

Table 2 presents a listing of all public defender reports that included deficit spending for the year ended June 30, 2022, and their respective ending fund balances.

Table 2			
Louisiana District Public Defenders			
A Summary of Deficit Spending and Ending Fund Balance			
As Of and For the Fiscal Year Ended June 30, 2022			
Judicial District	Parish	Expenditures over Revenues	Ending Fund Balance
1st	Caddo	(\$186,414)	\$962,522
2nd	Bienville/Claiborne/Jackson	(\$5,958)	\$396,327
3rd	Lincoln/Union	(\$189,120)	\$519,837
5th	Franklin/Richland/West Carroll	(\$124,195)	\$49,402
6th	East Carroll/Madison/Tensas	(\$54,750)	\$213,545
8th	Winn	(\$4,741)	\$62,223
9th	Rapides	(\$140,720)	\$391,367
10th	Natchitoches	(\$96,594)	\$151,648
11th & 42nd	Sabine/DeSoto	(\$145,783)	\$217,536
12th	Avoyelles	(\$167,637)	\$356,875
13th	Evangeline	(\$201,695)	\$54,280
14th	Calcasieu	(\$68,799)	\$2,475,438
15th	Acadia/Lafayette/Vermilion	(\$683,889)	\$503,269
20th	East Feliciana/West Feliciana	(\$46,186)	\$177,311
21st	Livingston/St. Helena/Tangipahoa	(\$141,565)	\$1,153,851
26th	Bossier/Webster	(\$249,000)	\$569,294
28th	LaSalle	(\$20,813)	\$169,560
29th	St. Charles	(\$95,592)	\$571,982
30th	Vernon	(\$67,515)	\$143,735
31st	Jefferson Davis	(\$180,247)	\$175,308
32nd	Terrebonne	(\$448,623)	\$314,569
33rd	Allen	(\$20,006)	\$79,183
34th	St. Bernard	(\$177,159)	\$73,372
36th	Beauregard	(\$35,263)	\$64,580
39th	Red River	(\$13,147)	\$10,395
40th	St. John the Baptist	(\$27,073)	\$216,954

Source: Information obtained from public defender financial reports.

Legislative Auditor's Recommendation

The Board should continue to monitor the fiscal operations and financial position of all public defenders. This monitoring should include ensuring that expenditures do not exceed the total of funds available, including fund balance, and developing a written corrective action plan should fund balance decrease below 15% of total annual expenditures. The Board should monitor these plans closely and provide guidance to public defenders.

ANNUAL FINANCIAL INFORMATION

The revenue and expenditure data provided in this section was presented for the fiscal year ended June 30, 2022. We did not perform an audit, and we are not offering an opinion on the financial statements of the public defenders.

The following information was obtained from the financial reports received by the Legislative Auditor's office. These annual financial reports can be found at <https://www.la.la.gov/reports/audit-reports>. The type of report received for each public defender (compilation, review, or audit) is identified in Table 4.

Summarized Financial Data

Revenue Data

- For the fiscal year ending June 30, 2022, the revenues of the public defenders ranged from a high of \$8.87 million to a low of \$138,511.
- Combined revenues of the public defenders totaled \$60.1 million.

Expenditure Data

- For the fiscal year ending June 30, 2022, the expenditures of the public defenders ranged from a high of \$8.77 million to a low of \$106,487.
- Combined expenditures of the public defenders totaled \$62.4 million.

Table 3 presents summarized financial data from the 41 financial reports received by the Legislative Auditor's office for the fiscal year ended June 30, 2022.

Table 3
Louisiana District Public Defenders –
Summarized Financial Data for the Fiscal Year Ended June 30, 2022

Judicial District	Parish	Total Revenue	Total Expenditures	(Deficit) or Surplus
1st	Caddo	\$2,858,724	\$3,045,138	(\$186,414)
2nd	Bienville/Claiborne/Jackson	513,513	519,471	(5,958)
3rd	Lincoln/Union	457,504	646,624	(189,120)
4th	Morehouse/Ouachita	2,342,820	2,265,097	77,723
5th	Franklin/Richland/West Carroll	516,181	640,376	(124,195)
6th	East Carroll/Madison/Tensas	547,463	602,213	(54,750)
7th	Catahoula/Concordia	406,890	362,093	44,797
8th	Winn	326,871	331,612	(4,741)
9th	Rapides	1,277,789	1,418,509	(140,720)
10th	Natchitoches	468,634	565,228	(96,594)
11th & 42nd	Sabine/DeSoto	582,167	727,950	(145,783)
12th	Avoyelles	495,480	663,117	(167,637)
13th	Evangeline	667,090	868,785	(201,695)
14th	Calcasieu	2,426,675	2,495,474	(68,799)
15th	Acadia/Lafayette/Vermilion	5,135,005	5,818,894	(683,889)
16th	Iberia/St. Martin/St. Mary	2,165,714	2,123,868	41,846
17th	Lafourche	1,043,327	967,993	75,334
18th	Iberville/Pointe Coupee/ West Baton Rouge	1,059,008	860,023	198,985
19th	East Baton Rouge	5,308,435	5,171,472	136,963
20th	East Feliciana/West Feliciana	421,082	467,268	(46,186)
21st	Livingston/St. Helena/ Tangipahoa	3,349,127	3,490,692	(141,565)
22nd	St. Tammany/Washington	3,292,570	3,214,595	77,975
23rd	Ascension/Assumption/ St. James	1,354,127	1,175,349	178,778
24th	Jefferson	3,778,233	3,679,356	98,877
25th	Plaquemines	432,847	423,335	9,512
26th	Bossier/Webster	2,064,248	2,313,248	(249,000)
27th	St. Landry	1,165,884	1,067,954	97,930
28th	LaSalle	209,677	230,490	(20,813)
29th	St. Charles	1,046,812	1,142,404	(95,592)
30th	Vernon	781,082	848,597	(67,515)
31st	Jefferson Davis	487,805	668,052	(180,247)
32nd	Terrebonne	1,381,066	1,829,689	(448,623)
33rd	Allen	235,111	255,117	(20,006)
34th	St. Bernard	404,922	582,081	(177,159)
35th	Grant	377,904	307,869	70,035
36th	Beauregard	464,709	499,972	(35,263)
37th	Caldwell	259,450	240,703	18,747
38th	Cameron	194,636	106,487	88,149
39th	Red River	138,511	151,658	(13,147)
40th	St. John the Baptist	814,999	842,072	(27,073)
Orleans	Orleans	8,873,986	8,773,103	100,883
Total		\$60,128,078	\$62,404,028	(\$2,275,950)
Maximum		\$8,873,986	\$8,773,103	\$198,985
Average		\$1,466,538	\$1,522,049	(\$55,511)
Minimum		\$138,511	\$106,487	(\$683,889)

Table 4

Report Type Judicial Districts	Audit 1st Caddo	Audit 2nd Bienville/ Claiborne/ Jackson	Audit 3rd Lincoln/ Union
Revenues:			
State Government			
Appropriations/Grants	\$1,983,711	\$258,491	\$7,500
Local Government			
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	782,094	254,227	435,220
Other Grants and Contributions	27,500		
Charges for Services	55,121		13,984
Investment Earnings & Other	10,298	795	800
Total Revenues	\$2,858,724	\$513,513	\$457,504
Expenditures:			
Personnel Services and Benefits	1,768,670		36,443
Professional Development	19,802		113
Operating Costs	1,256,666	519,471	604,024
Debt Service			
Capital outlay			6,044
Total Expenditures	\$3,045,138	\$519,471	\$646,624
Excess (Deficit) of Revenues over Expenditures	(\$186,414)	(\$5,958)	(\$189,120)
Ending Fund Balance	\$962,522	\$396,327	\$519,837

Table 4			
Report Type Judicial Districts	Audit 4th Morehouse/ Ouachita	Audit 5th Franklin/ Richland/ West Carroll	Audit 6th East Carroll/ Madison/ Tensas
Revenues:			
State Government			
Appropriations/Grants	\$1,381,485	\$276,477	\$185,041
Local Government			
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	872,735	221,370	353,209
Other Grants and Contributions			
Charges for Services	88,600		8,904
Investment Earnings & Other		18,334	309
Total Revenues	\$2,342,820	\$516,181	\$547,463
Expenditures:			
Personnel Services and Benefits	683,488	203,590	193,450
Professional Development	16,084		25
Operating Costs	1,563,436	436,786	408,738
Debt Service			
Capital outlay	2,089		
Total Expenditures	\$2,265,097	\$640,376	\$602,213
Excess (Deficit) of Revenues over Expenditures	\$77,723	(\$124,195)	(\$54,750)
Ending Fund Balance	\$1,184,783	\$49,402	\$213,545

Table 4			
Report Type Judicial Districts	Review 7th Catahoula/ Concordia	Review 8th Winn	Audit 9th Rapides
Revenues:			
State Government			
Appropriations/Grants	\$300,881	\$239,712	\$810,351
Local Government			
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	105,684	87,159	426,861
Other Grants and Contributions			40,577
Charges for Services			
Investment Earnings & Other	325		
Total Revenues	\$406,890	\$326,871	\$1,277,789
Expenditures:			
Personnel Services and Benefits	148,185		413,403
Professional Development			13,530
Operating Costs	213,908	330,998	991,576
Debt Service			
Capital outlay		614	
Total Expenditures	\$362,093	\$331,612	\$1,418,509
Excess (Deficit) of Revenues over Expenditures	\$44,797	(\$4,741)	(\$140,720)
Ending Fund Balance	\$397,765	\$62,223	\$391,367

Table 4			
Report Type Judicial Districts	Review 10th Natchitoches	Audit 11th & 42nd Sabine/ DeSoto	Audit 12th Avoyelles
Revenues:			
State Government			
Appropriations/Grants	\$260,304	\$371,983	\$258,487
Local Government			
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	207,827	209,988	236,486
Other Grants and Contributions			
Charges for Services			
Investment Earnings & Other	503	196	507
Total Revenues	\$468,634	\$582,167	\$495,480
Expenditures:			
Personnel Services and Benefits	151,493	75,036	144,514
Professional Development	1,658	1,275	
Operating Costs	412,077	651,639	518,603
Debt Service			
Capital outlay			
Total Expenditures	\$565,228	\$727,950	\$663,117
Excess (Deficit) of Revenues over Expenditures	(\$96,594)	(\$145,783)	(\$167,637)
Ending Fund Balance	\$151,648	\$217,536	\$356,875

Table 4			
Report Type Judicial Districts	Audit 13th Evangeline	Audit 14th Calcasieu	Audit 15th Acadia/ Lafayette/ Vermilion
Revenues:			
State Government			
Appropriations/Grants	\$310,158	\$1,389,158	\$3,092,284
Local Government			
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	351,478	756,211	1,626,879
Other Grants and Contributions		276,925	95,902
Charges for Services			
Investment Earnings & Other	5,454	4,381	319,940
Total Revenues	\$667,090	\$2,426,675	\$5,135,005
Expenditures:			
Personnel Services and Benefits	240,947	1,592,847	2,391,361
Professional Development	7,003	11,230	12,821
Operating Costs	535,449	891,397	2,653,618
Debt Service			174,117
Capital outlay	85,386		586,977
Total Expenditures	\$868,785	\$2,495,474	\$5,818,894
Excess (Deficit) of Revenues over Expenditures	(\$201,695)	(\$68,799)	(\$683,889)
Ending Fund Balance	\$54,280	\$2,475,438	\$503,269

Table 4			
Report Type Judicial Districts	Audit 16th Iberia/ St. Martin/ St. Mary	Audit 17th Lafourche	Audit 18th Iberville/ Pointe Coupee/ West Baton Rouge
Revenues:			
State Government			
Appropriations/Grants	\$1,341,689	\$690,390	\$316,884
Local Government			
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	762,057	351,612	739,898
Other Grants and Contributions			
Charges for Services	58,833		
Investment Earnings & Other	3,135	1,325	2,226
Total Revenues	\$2,165,714	\$1,043,327	\$1,059,008
Expenditures:			
Personnel Services and Benefits	1,384,666	653,297	262,184
Professional Development	992	6,024	
Operating Costs	735,554	303,574	503,630
Debt Service			
Capital outlay	2,656	5,098	94,209
Total Expenditures	\$2,123,868	\$967,993	\$860,023
Excess (Deficit) of Revenues over Expenditures	\$41,846	\$75,334	\$198,985
Ending Fund Balance	\$712,683	\$228,760	\$1,127,731

Table 4			
Report Type Judicial Districts	Audit 19th East Baton Rouge	Review 20th East Feliciana/ West Feliciana	Audit 21st Livingston/ St. Helena/ Tangipahoa
Revenues:			
State Government			
Appropriations/Grants	\$2,972,803		\$2,006,938
Local Government			
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	2,264,421	\$420,965.00	1,336,629
Other Grants and Contributions			
Charges for Services	61,406		
Investment Earnings & Other	9,805	117	5,560
Total Revenues	\$5,308,435	\$421,082	\$3,349,127
Expenditures:			
Personnel Services and Benefits	4,157,518	237,436	2,839,354
Professional Development	17,302	4,341	5,420
Operating Costs	996,652	225,491	643,266
Debt Service			
Capital outlay			2,652
Total Expenditures	\$5,171,472	\$467,268	\$3,490,692
Excess (Deficit) of Revenues over Expenditures	\$136,963	(\$46,186)	(\$141,565)
Ending Fund Balance	\$633,546	\$177,311	\$1,153,851

Table 4			
Report Type Judicial Districts	Audit 22nd St. Tammany/ Washington	Audit 23rd Ascension/ Assumption/ St. James	Audit 24th Jefferson
Revenues:			
State Government			
Appropriations/Grants	\$1,989,434	\$664,778	\$1,715,339
Local Government			
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	1,238,211	672,440	2,056,000
Other Grants and Contributions			
Charges for Services	48,363	15,724	
Investment Earnings & Other	16,562	1,185	6,894
Total Revenues	\$3,292,570	\$1,354,127	\$3,778,233
Expenditures:			
Personnel Services and Benefits	2,717,821	1,091,207	184,155
Professional Development	22,056	5,346	3,046
Operating Costs	462,089	78,796	3,492,155
Debt Service			
Capital outlay	12,629		
Total Expenditures	\$3,214,595	\$1,175,349	\$3,679,356
Excess (Deficit) of Revenues over Expenditures	\$77,975	\$178,778	\$98,877
Ending Fund Balance	\$951,492	\$776,404	\$1,671,771

Table 4			
Report Type Judicial Districts	Review 25th Plaquemines	Audit 26th Bossier/ Webster	Audit 27th St. Landry
Revenues:			
State Government			
Appropriations/Grants	\$263,788	\$1,382,442	\$632,806
Local Government			
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	165,609	555,413	531,669
Other Grants and Contributions		108,835	
Charges for Services			
Investment Earnings & Other	3,450	17,558	1,409
Total Revenues	\$432,847	\$2,064,248	\$1,165,884
Expenditures:			
Personnel Services and Benefits	292,988	908,859	129,890
Professional Development		25,874	
Operating Costs	130,347	1,378,515	938,064
Debt Service			
Capital outlay			
Total Expenditures	\$423,335	\$2,313,248	\$1,067,954
Excess (Deficit) of Revenues over Expenditures	\$9,512	(\$249,000)	\$97,930
Ending Fund Balance	\$122,972	\$569,294	\$400,634

Table 4			
Report Type Judicial Districts	Review 28th LaSalle	Audit 29th St. Charles	Audit 30th Vernon
Revenues:			
State Government			
Appropriations/Grants	\$162,124	\$351,204	\$419,895
Local Government			
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	46,862	691,505	293,161
Other Grants and Contributions			45,000
Charges for Services			19,308
Investment Earnings & Other	691	4,103	3,718
Total Revenues	\$209,677	\$1,046,812	\$781,082
Expenditures:			
Personnel Services and Benefits	81,469	200,559	300,860
Professional Development		7,058	2,915
Operating Costs	149,021	934,787	544,822
Debt Service			
Capital outlay			
Total Expenditures	\$230,490	\$1,142,404	\$848,597
Excess (Deficit) of Revenues over Expenditures	(\$20,813)	(\$95,592)	(\$67,515)
Ending Fund Balance	\$169,560	\$571,982	\$143,735

Table 4			
Report Type Judicial Districts	Audit 31st Jefferson Davis	Audit 32nd Terrebonne	Review 33rd Allen
Revenues:			
State Government			
Appropriations/Grants	\$236,760	\$880,546	\$46,951
Local Government			
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	239,003	495,044	180,539
Other Grants and Contributions			
Charges for Services	10,925	3,030	5,741
Investment Earnings & Other	1,117	2,446	1,880
Total Revenues	\$487,805	\$1,381,066	\$235,111
Expenditures:			
Personnel Services and Benefits	99,766	944,030	188,775
Professional Development	3,714	7,265	
Operating Costs	564,572	351,872	66,342
Debt Service			
Capital outlay		526,522	
Total Expenditures	\$668,052	\$1,829,689	\$255,117
Excess (Deficit) of Revenues over Expenditures	(\$180,247)	(\$448,623)	(\$20,006)
Ending Fund Balance	\$175,308	\$314,569	\$79,183

Table 4				
Report Type Judicial Districts	Review 34th St. Bernard	Review 35th Grant	Audit 36th Beauregard	Review 37th Caldwell
Revenues:				
State Government				
Appropriations/Grants	\$249,540	\$269,292	\$239,604	\$222,486
Local Government				
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	143,634	98,768	161,178	29,973
Other Grants and Contributions		9,515	62,779	6,991
Charges for Services				
Investment Earnings & Other	11,748	329	1,148	
Total Revenues	\$404,922	\$377,904	\$464,709	\$259,450
Expenditures:				
Personnel Services and Benefits		110,720	137,468	35,458
Professional Development		475	1,836	
Operating Costs	582,081	196,674	360,668	205,245
Debt Service				
Capital outlay				
Total Expenditures	\$582,081	\$307,869	\$499,972	\$240,703
Excess (Deficit) of Revenues over Expenditures	(\$177,159)	\$70,035	(\$35,263)	\$18,747
Ending Fund Balance	\$73,372	\$173,455	\$64,580	\$70,779

Table 4			
Report Type Judicial Districts	Compilation 38th Cameron	Compilation 39th Red River	Audit 40th St. John the Baptist
Revenues:			
State Government			
Appropriations/Grants		\$113,031	\$344,617
Local Government			
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	192,063	24,148	371,821
Other Grants and Contributions			
Charges for Services	2,530	1,100	9,213
Investment Earnings & Other	43	232	89,348
Total Revenues	\$194,636	\$138,511	\$814,999
Expenditures:			
Personnel Services and Benefits	65,231	30,433	438,278
Professional Development			3,045
Operating Costs	41,256	121,225	400,749
Debt Service			
Capital outlay			
Total Expenditures	\$106,487	\$151,658	\$842,072
Excess (Deficit) of Revenues over Expenditures	\$88,149	(\$13,147)	(\$27,073)
Ending Fund Balance	\$322,290	\$10,395	\$216,954

Table 4		
Report Type Judicial Districts	Audit Orleans	Totals
Revenues:		
State Government		
Appropriations/Grants	\$2,934,216	\$31,573,580
Local Government		
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	5,486,148	26,476,199
Other Grants and Contributions	452,352	524,852
Charges for Services	1,270	1,005,576
Investment Earnings & Other		547,871
Total Revenues	\$8,873,986	\$60,128,078
Expenditures:		
Personnel Services and Benefits	6,755,049	32,290,898
Professional Development	50,347	250,597
Operating Costs	1,967,707	28,363,540
Debt Service		174,117
Capital outlay		1,324,876
Total Expenditures	\$8,773,103	\$62,404,028
Excess (Deficit) of Revenues over Expenditures	\$100,883	(\$2,275,950)
Ending Fund Balance	\$2,783,290	\$21,632,718

APPENDIX A: MANAGEMENT'S RESPONSE

LOUISIANA PUBLIC DEFENDER BOARD



EQUAL JUSTICE FOR ALL

Jeff Landry
Governor

Patrick Fanning
Vice-Chairman

Rémy Voisin Starns
State Public Defender

March 12, 2024

Via email and US Mail

Honorable Michael J. Waguespack, Sheriff (ret.)
Louisiana Legislative Auditor
1600 N. Third Street
Baton Rouge, LA 70804

**RE: Response of the State Public Defender to the LLA 2023 Public
Defender's Report**

Dear Sheriff Waguespack:

Thank you for your 2023 Public Defender's Report. I am particularly pleased at the recent updates and further explanation that you provided in your report.

As we have discussed, the LLA usage of the term "deficit spending" is misunderstood in the Louisiana public defender system, and with proper context, is not a cause for alarm. Each of the 42 District Defender Offices estimates its revenues and expenditures for the upcoming fiscal year based on historical spending and collections. Due to significant data collection since 2007, our public defenders have a good idea of the amount of money they need to operate their district offices with the money they will have.

As you know, the public defenders do not receive a certain amount of funding at the beginning of the fiscal year, instead, and unique among agencies in Louisiana, the public defender system is funded by three distinct funding sources. Primarily are the Conviction and User Fees ("CUFs") which are a group of eight statutes that provide some funding for public defenders in Louisiana. These fees are imposed by courts, collected by sheriffs, and remitted to the local district defender offices. Although the public defender system's primary funding source, they only account for 33% of the system expenditures. None of these fees ever come to the state office. In a few parishes, most prominently East Baton Rouge and Orleans, local governments supplement their local district defender offices. None of this money ever comes to the state office. The rest of the funding, over one-half of all expenditures, is the state supplement allocated by the legislature to the state office every year. By statute, the state office must distribute at least 65% of this money to

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the district offices. Over 90% of this money is distributed within the first month of the fiscal year with the rest held in reserve to be distributed to the district offices throughout the year to stave off any potential insolvencies.

Presently, the state office has \$ 3,629, 460.56 in reserve that will be distributed to the district defender offices before the end of FY24. As a result, despite some districts "deficit spending", all are well on track to be solvent through the rest of the fiscal year ending on June 30, 2024. Going forward into FY25, the system needs a new primary funding source to ensure future solvencies because CUFs are inherently unreliable, unpredictable, and unsustainable.

Sincerely,



Rémy Voisin Starns
State Public Defender

RVS/ag