

LOUISIANA DISTRICT PUBLIC DEFENDERS

ADVISORY SERVICES

**Compliance with Reporting Requirements
for the Fiscal Year Ended June 30, 2021
Issued November 7, 2022**

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November 7, 2022

**THE HONORABLE PATRICK PAGE CORTEZ,
PRESIDENT OF THE SENATE
THE HONORABLE CLAY SCHEXNAYDER,
SPEAKER OF THE HOUSE OF REPRESENTATIVES**

Dear Senator Cortez and Representative Schexnayder:

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 2021 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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PDD2021



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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.

Issues with Financial Reporting for Certain Public Defenders

During our review of public defender reports for 2021, we noted that one report did not include a separate uniform schedule as required by the *Louisiana Governmental Audit Guide*. However, the report for the public defender that did not include the uniform schedule included sufficient detail in the Statement of Revenues, Expenditures, and Changes in Fund Balance to address the requirements of R.S. 24:515.1.C.

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’ 2021 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, 2021. The agreement was renewed to June 30, 2022.

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, 2021, 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 one report did not include a separate uniform schedule as required by the *Louisiana Governmental Audit Guide*. However, the report for the public defender that did not include the uniform schedule included sufficient detail in the Statement of Revenues, Expenditures, and Changes in Fund Balance to address the requirements of R.S. 24:515.1.C.

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)

Eleven public defender reports included deficit spending for the year ended June 30, 2021.

Table 2 presents a listing of all public defender reports that included deficit spending for the year ended June 30, 2021.

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, 2021			
Judicial District	Parish	Expenditures over Revenues	Ending Fund Balance
3rd	Lincoln/Union	(\$41,817)	\$708,957
5th	Franklin/Richland/ West Carroll	(\$206,418)	\$173,597
7th	Catahoula/ Concordia	(\$13,739)	\$352,968
11th & 42nd	Sabine/DeSoto	(\$104,801)	\$363,319
17th	Lafourche	(\$15,747)	\$153,426
19th	East Baton Rouge	(\$243,192)	\$496,583
20th	East Feliciana/ West Feliciana	(\$25,937)	\$252,496
28th	LaSalle	(\$10,728)	\$190,373
33rd	Allen	(\$22,321)	\$99,189
36th	Beauregard	(\$5,287)	\$99,843
40th	St. John the Baptist	(\$115,482)	\$244,027
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 requiring districts that are deficit spending (excess of expenditures over revenues) to prepare and submit written corrective action plans to the Board in the form of Restriction of Service Plans. The Board should monitor these plans closely and provide guidance to public defenders to ensure that deficit spending is eliminated.

ANNUAL FINANCIAL INFORMATION

The revenue and expenditure data provided in this section was presented for the fiscal year ended June 30, 2021. 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, 2021, the revenues of the public defenders ranged from a high of \$9.59 million to a low of \$81,733.
- Combined revenues of the public defenders totaled \$66.75 million.

Expenditure Data

- For the fiscal year ending June 30, 2021, the expenditures of the public defenders ranged from a high of \$8.08 million to a low of \$80,060.
- Combined expenditures of the public defenders totaled \$58.78 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, 2021.

Table 3
Louisiana District Public Defenders –
Summarized Financial Data for the Fiscal Year Ended June 30, 2021

Judicial District	Parish	Total Revenue	Total Expenditures	(Deficit) or Surplus
1st	Caddo	\$3,570,547	\$3,019,126	\$551,421
2nd	Bienville/Claiborne/Jackson	583,947	507,042	76,905
3rd	Lincoln/Union	938,996	980,813	(41,817)
4th	Morehouse/Ouachita	2,658,424	2,053,462	604,962
5th	Franklin/Richland/West Carroll	577,789	784,207	(206,418)
6th	East Carroll/Madison/Tensas	505,572	486,914	18,658
7th	Catahoula/Concordia	375,585	389,324	(13,739)
8th	Winn	336,361	316,840	19,521
9th	Rapides	1,634,897	1,304,562	330,335
10th	Natchitoches	553,806	550,488	3,318
11th & 42nd	Sabine/DeSoto	688,216	793,017	(104,801)
12th	Avoyelles	778,842	399,971	378,871
13th	Evangeline	801,746	583,650	218,096
14th	Calcasieu	3,804,898	2,388,783	1,416,115
15th	Acadia/Lafayette/Vermilion	4,574,476	4,220,433	354,043
16th	Iberia/St. Martin/St. Mary	2,068,582	1,863,186	205,396
17th	Lafourche	1,142,542	1,158,289	(15,747)
18th	Iberville/Pointe Coupee/ West Baton Rouge	1,306,448	909,432	397,016
19th	East Baton Rouge	5,360,445	5,603,637	(243,192)
20th	East Feliciana/West Feliciana	495,982	521,919	(25,937)
21st	Livingston/St. Helena/ Tangipahoa	4,335,489	3,585,099	750,390
22nd	St. Tammany/Washington	3,526,034	3,156,945	369,089
23rd	Ascension/Assumption/ St. James	1,545,354	1,177,943	367,411
24th	Jefferson	3,748,941	3,402,456	346,485
25th	Plaquemines	417,710	382,065	35,645
26th	Bossier/Webster	2,313,227	2,049,520	263,707
27th	St. Landry	1,093,122	1,058,719	34,403
28th	LaSalle	214,894	225,622	(10,728)
29th	St. Charles	1,004,923	977,089	27,834
30th	Vernon	860,493	814,946	45,547
31st	Jefferson Davis	739,940	682,615	57,325
32nd	Terrebonne	1,515,043	1,354,944	160,099
33rd	Allen	236,877	259,198	(22,321)
34th	St. Bernard	697,031	555,239	141,792
35th	Grant	337,479	275,371	62,108
36th	Beauregard	569,625	574,912	(5,287)
37th	Caldwell	257,059	239,867	17,192
38th	Cameron	81,733	80,060	1,673
39th	Red River	150,062	148,867	1,195
40th	St. John the Baptist	748,035	863,517	(115,482)
Orleans	Orleans	9,594,448	8,076,389	1,518,059
Total		\$66,745,620	\$58,776,478	\$7,969,142
Maximum		\$9,594,448	\$8,076,389	\$1,518,059
Average		\$1,627,942	\$1,433,573	\$194,369
Minimum		\$81,733	\$80,060	(\$243,192)

Table 4

Report Type Judicial Districts	Audit 1st Caddo	Review 2nd Bienville/ Claiborne/ Jackson	Audit 3rd Lincoln/ Union
Revenues:			
State Government			
Appropriations/Grants	\$2,396,638	\$278,948	\$418,188
Local Government			
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	939,406	304,223	504,654
Other Grants and Contributions	51,054		
Charges for Services	83,991		15,166
Investment Earnings & Other	99,458	776	988
Total Revenues	\$3,570,547	\$583,947	\$938,996
Expenditures:			
Personnel Services and Benefits	1,743,764		30,182
Professional Development	11,476		
Operating Costs	1,263,886	507,042	548,396
Debt Service			
Capital outlay			402,235
Total Expenditures	\$3,019,126	\$507,042	\$980,813
Excess (Deficit) of Revenues over Expenditures	\$551,421	\$76,905	(\$41,817)

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	\$1,560,586	\$330,938	\$178,531
Local Government			
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	1,054,007	246,845	316,994
Other Grants and Contributions			
Charges for Services	43,831		8,348
Investment Earnings & Other			
		6	1,699
Total Revenues	\$2,658,424	\$577,789	\$505,572
Expenditures:			
Personnel Services and Benefits			
Personnel Services and Benefits	607,372	178,244	175,439
Professional Development			
Professional Development	3,994		1,278
Operating Costs			
Operating Costs	1,428,126	447,873	310,197
Debt Service			
Debt Service			
Capital outlay			
Capital outlay	13,970	158,090	
Total Expenditures	\$2,053,462	\$784,207	\$486,914
Excess (Deficit) of Revenues over Expenditures	\$604,962	(\$206,418)	\$18,658

Table 4

Report Type Judicial Districts	Review 7th Catahoula/ Concordia	Review 8th Winn	Audit 9th Rapides
Revenues:			
State Government			
Appropriations/Grants	\$266,324	\$230,931	\$1,128,458
Local Government			
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	108,959	105,430	464,491
Other Grants and Contributions			41,948
Charges for Services			
Investment Earnings & Other	302		
Total Revenues	\$375,585	\$336,361	\$1,634,897
Expenditures:			
Personnel Services and Benefits	150,419		412,106
Professional Development			15,794
Operating Costs	238,905	315,643	876,662
Debt Service			
Capital outlay		1,197	
Total Expenditures	\$389,324	\$316,840	\$1,304,562
Excess (Deficit) of Revenues over Expenditures	(\$13,739)	\$19,521	\$330,335

Table 4

Report Type Judicial Districts	Audit 10th Natchitoches	Audit 11th & 42nd Sabine/ DeSoto	Audit 12th Avoyelles
Revenues:			
State Government			
Appropriations/Grants	\$272,876	\$412,354	\$524,529
Local Government			
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	280,603	275,576	253,995
Other Grants and Contributions			
Charges for Services			
Investment Earnings & Other	327	286	318
Total Revenues	\$553,806	\$688,216	\$778,842
Expenditures:			
Personnel Services and Benefits	149,258	71,184	170,005
Professional Development	2,067	1,439	
Operating Costs	399,163	719,294	229,966
Debt Service			
Capital outlay		1,100	
Total Expenditures	\$550,488	\$793,017	\$399,971
Excess (Deficit) of Revenues over Expenditures	\$3,318	(\$104,801)	\$378,871

Table 4

Report Type Judicial Districts	Audit 13th Evangeline	Audit 14th Calcasieu	Audit 15th Acadia/ Lafayette/ Vermilion
Revenues:			
State Government			
Appropriations/Grants	\$511,811	\$2,857,869	\$2,615,838
Local Government			
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	289,596	774,673	1,842,540
Other Grants and Contributions		101,400	106,956
Charges for Services		70,956	9,142
Investment Earnings & Other	339		
Total Revenues	\$801,746	\$3,804,898	\$4,574,476
Expenditures:			
Personnel Services and Benefits	55,210	1,606,483	2,008,954
Professional Development	2,636	7,438	11,757
Operating Costs	427,768	768,420	2,190,436
Debt Service			8,036
Capital outlay	98,036	6,442	1,250
Total Expenditures	\$583,650	\$2,388,783	\$4,220,433
Excess (Deficit) of Revenues over Expenditures	\$218,096	\$1,416,115	\$354,043

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	\$1,275,813	\$792,434	\$561,322
Local Government			
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	738,570	346,907	744,510
Other Grants and Contributions	46,088		
Charges for Services	8,111	3,201	616
Investment Earnings & Other			
Total Revenues	\$2,068,582	\$1,142,542	\$1,306,448
Expenditures:			
Personnel Services and Benefits	1,258,069	627,195	267,138
Professional Development	1,530	5,152	
Operating Costs	602,801	322,317	456,615
Debt Service			
Capital outlay	786	203,625	185,679
Total Expenditures	\$1,863,186	\$1,158,289	\$909,432
Excess (Deficit) of Revenues over Expenditures	\$205,396	(\$15,747)	\$397,016

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	\$2,883,928		\$2,688,779
Local Government			
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	2,326,075	\$495,729.00	1,631,785
Other Grants and Contributions			
Charges for Services	83,801		
Investment Earnings & Other	66,641	253	14,925
Total Revenues	\$5,360,445	\$495,982	\$4,335,489
Expenditures:			
Personnel Services and Benefits	4,785,081	212,363	2,931,336
Professional Development	9,696	1,855	6,095
Operating Costs	808,860	181,293	644,784
Debt Service			
Capital outlay		126,408	2,884
Total Expenditures	\$5,603,637	\$521,919	\$3,585,099
Excess (Deficit) of Revenues over Expenditures	(\$243,192)	(\$25,937)	\$750,390

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	\$2,068,905	\$814,260	\$1,539,258
Local Government			
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	1,396,515	701,632	2,207,354
Other Grants and Contributions			
Charges for Services	57,063	22,365	
Investment Earnings & Other	3,551	7,097	2,329
Total Revenues	\$3,526,034	\$1,545,354	\$3,748,941
Expenditures:			
Personnel Services and Benefits			
Personnel Services and Benefits	2,698,655	1,041,704	130,460
Professional Development			
Professional Development	11,169	13,835	225
Operating Costs			
Operating Costs	445,999	122,404	3,270,391
Debt Service			
Debt Service			
Capital outlay			
Capital outlay	1,122		1,380
Total Expenditures	\$3,156,945	\$1,177,943	\$3,402,456
Excess (Deficit) of Revenues over Expenditures	\$369,089	\$367,411	\$346,485

Table 4

Report Type Judicial Districts	Review 25th Plaquemines	Audit 26th Bossier/ Webster	Audit 27th St. Landry
Revenues:			
State Government			
Appropriations/Grants	\$274,063	\$1,614,629	\$609,265
Local Government			
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	141,678	626,395	482,992
Other Grants and Contributions		67,228	
Charges for Services			
Investment Earnings & Other	1,969	4,975	865
Total Revenues	\$417,710	\$2,313,227	\$1,093,122
Expenditures:			
Personnel Services and Benefits	310,020	892,775	137,933
Professional Development		17,896	
Operating Costs	72,045	1,138,849	920,786
Debt Service			
Capital outlay			
Total Expenditures	\$382,065	\$2,049,520	\$1,058,719
Excess (Deficit) of Revenues over Expenditures	\$35,645	\$263,707	\$34,403

Table 4

Report Type Judicial Districts	Review 28th LaSalle	Audit 29th St. Charles	Audit 30th Vernon
Revenues:			
State Government			
Appropriations/Grants	\$174,318	\$296,236	\$427,571
Local Government			
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	40,178	706,339	393,519
Other Grants and Contributions			38,185
Charges for Services			1,218
Investment Earnings & Other	398	2,348	
Total Revenues	\$214,894	\$1,004,923	\$860,493
Expenditures:			
Personnel Services and Benefits	81,475	195,281	275,252
Professional Development		2,589	814
Operating Costs	144,147	779,219	538,880
Debt Service			
Capital outlay			
Total Expenditures	\$225,622	\$977,089	\$814,946
Excess (Deficit) of Revenues over Expenditures	(\$10,728)	\$27,834	\$45,547

Table 4

Report Type Judicial Districts	Audit 31st Jefferson Davis	Audit 32nd Terrebonne	Review 33rd Allen
Revenues:			
State Government			
Appropriations/Grants	\$430,646	\$828,550	\$107,413
Local Government			
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	296,560	680,790	127,135
Other Grants and Contributions			
Charges for Services	10,304	5,378	2,254
Investment Earnings & Other	2,430	325	75
Total Revenues	\$739,940	\$1,515,043	\$236,877
Expenditures:			
Personnel Services and Benefits			
Personnel Services and Benefits	96,054	897,016	195,862
Professional Development			
Professional Development	2,907	6,864	278
Operating Costs			
Operating Costs	578,646	448,516	63,058
Debt Service			
Debt Service			
Capital outlay			
Capital outlay	5,008	2,548	
Total Expenditures	\$682,615	\$1,354,944	\$259,198
Excess (Deficit) of Revenues over Expenditures	\$57,325	\$160,099	(\$22,321)

Table 4

Report Type Judicial Districts	Review 34th St. Bernard	Review 35th Grant	Audit 36th Beauregard	Review 37th Caldwell
Revenues:				
State Government				
Appropriations/Grants	\$496,603	\$230,819	\$352,180	\$203,967
Local Government				
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	184,742	89,611	154,653	41,694
Other Grants and Contributions		16,805	62,771	11,398
Charges for Services				
Investment Earnings & Other	15,686	244	21	
Total Revenues	\$697,031	\$337,479	\$569,625	\$257,059
Expenditures:				
Personnel Services and Benefits	130,286	151,581	86,894	36,164
Professional Development		375	6,480	
Operating Costs	424,953	123,415	333,433	203,703
Debt Service				
Capital outlay			148,105	
Total Expenditures	\$555,239	\$275,371	\$574,912	\$239,867
Excess (Deficit) of Revenues over Expenditures	\$141,792	\$62,108	(\$5,287)	\$17,192

Table 4

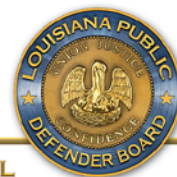
Report Type Judicial Districts	Compilation 38th Cameron	Compilation 39th Red River	Audit 40th St. John the Baptist
Revenues:			
State Government			
Appropriations/Grants		\$116,820	\$219,486
Local Government			
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	\$79,266.00	31,801	516,254
Other Grants and Contributions	358		
Charges for Services	2,040	1,441	11,433
Investment Earnings & Other	69		862
Total Revenues	\$81,733	\$150,062	\$748,035
Expenditures:			
Personnel Services and Benefits	56,963	29,048	553,302
Professional Development			6,125
Operating Costs	23,097	119,819	301,041
Debt Service			
Capital outlay			3,049
Total Expenditures	\$80,060	\$148,867	\$863,517
Excess (Deficit) of Revenues over Expenditures	\$1,673	\$1,195	(\$115,482)

Table 4

Report Type Judicial Districts	Audit Orleans	Totals
Revenues:		
State Government		
Appropriations/Grants	\$3,953,755	\$36,945,839
Local Government		
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	5,162,117	28,106,793
Other Grants and Contributions	472,002	523,414
Charges for Services	6,574	846,768
Investment Earnings & Other		322,806
Total Revenues	\$9,594,448	\$66,745,620
Expenditures:		
Personnel Services and Benefits	6,540,786	31,977,313
Professional Development	16,951	168,715
Operating Costs	1,518,652	25,259,500
Debt Service		8,036
Capital outlay		1,362,914
Total Expenditures	\$8,076,389	\$58,776,478
Excess (Deficit) of Revenues over Expenditures	\$1,518,059	\$7,969,142

APPENDIX A: MANAGEMENT'S RESPONSE

LOUISIANA PUBLIC DEFENDER BOARD



EQUAL JUSTICE FOR ALL

John Bel Edwards
Governor

Michael C. Ginart, Jr.
Chairman

Rémy Voisin Starns
State Public Defender

August 5, 2022

Via email and US Mail

Mr. Michael J. Waguespack
Louisiana Legislative Auditor
1600 N. Third Street
Baton Rouge, LA 70804

RE: LPDB Response, LLA 2022 Public Defender's Report

Dear Mr. Waguespack:

Below please find my response to the LLA's 2022 Public Defender's Report.

Most of the revenue that supports public defense comes from conviction and user fees (CUFs), which continue to decline. These fees are attached to each case in which a defendant is convicted after a trial, plea of guilty, or nolo contendere. The bulk of CUFs comes from traffic tickets. Funding from CUFs goes directly to the district public defender offices for the district in which the funds were generated on a monthly basis and vary unpredictably and sometimes drastically from one month to another. This makes it very difficult for district offices to reliably predict the financial resources that will be available to them far in advance.

After failed efforts to improve local funding through increasing the court costs per ticket in 2012, state funding is becoming a greater proportion of the overall district funding. As recently as 2019, CUFs and other local funding accounted for approximately 55 percent of all district funding. This has fallen to about 47 percent today.

Traffic filings have decreased by more than 62% from 2009 to 2021, decreasing every year in that time. This persistent decrease in traffic filings has had a negative impact on local funding throughout the state and increased the district dependence on supplemental funds they receive from the Board. Following a fiscal crisis in the public defender system in 2016, the Board amended the manner in which it disbursed statutory funding. Historically, the districts received about 49% of the LPDB state appropriation to the Public Defender Fund. The Board increased the amount to 65%, which was later codified in Act 571 of the 2016 Regular Legislative Session (R.S.167(E)).

For FY 21, the legislature had mandated that 70% of Board revenue go to the districts to assist their operations, a requirement which the legislature did not continue for FY 22, whereupon it returned to 65%.

CUFs are unreliable, unpredictable, and unsustainable, and the difficulty of relying on CUFs was exacerbated by COVID-19. In 2020 traffic filings dropped by almost ¼ and courts closed statewide, devastating local CUFs collections. In June of 2020, for example, CUFs collections

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Waguespack, Mr. Michael J.

August 5, 2022

were barely 1/3 of what they had been the previous year. As a result, numerous districts furloughed many of their employees and canceled contracts with public defenders to avoid fiscal crisis in the Spring and Summer of 2020. The adjustments were difficult on public defenders and their clients but averted the crisis we foresaw.

In response to this sharp decline in CUFs and the anticipation that it would continue into FY 21, the legislature significantly increased the appropriation to public defenders in the 2021 legislative session. This increased appropriation was vital to staving off further financial problems due to COVID-19. LPDB is grateful for this consideration during difficult times.

We still see little indication of a significant rebound of CUFs in 2022. Our experience tells us that traffic filings decline, and don't bounce back up. COVID-19 and weather-related funding shortfalls are a severe worry for the district offices, rendering revenue unpredictable and sharply reduced. If local funding does not meet our tentative expectations, the legislative appropriation to the districts may not carry the district offices through to the end of the year.

LPDB continues to maintain an emergency fund to manage district shortfalls, but there is every possibility that sharp declines may overtax this fund.

Nevertheless, the change in state funding to the districts has created adverse effects on other aspects of public defense. Due to the reallocation of funds in FY 17, capital defense funding initially declined by over 30%, which resulted in a wait list for capital defendants to receive representation. Capital defense is by its nature very resource intensive, and as long as there are capital cases in Louisiana, capital cases will be a significant drain on resources that could be made available to districts or other programs. Due to the FY 20 increased legislative appropriation, the capital programs had seen a slight increase in funding but still below their pre-2016 levels. Fortunately, due to some protocol shifts in how LPDB staffs and allocates capital cases, and a decline in the number of capital filings, there is no longer a wait list for capital defendants to receive representation. The capital representation system remains in a delicate balance, however, and these improvements may be insufficient if we see another sustained rise in capital cases.

Sincerely,

A handwritten signature in blue ink that reads "Rémy Voisin Starns". The signature is fluid and cursive, with a long horizontal stroke at the end.

Rémy Voisin Starns
State Public Defender

RVS/ag

CC: Jamie Mergist, LLA