

LOUISIANA DISTRICT PUBLIC DEFENDERS

ADVISORY SERVICES

**Compliance with Reporting Requirements
for the Fiscal Year Ended June 30, 2025
Issued September 2, 2026**

**LOUISIANA LEGISLATIVE AUDITOR
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September 2, 2026

**THE HONORABLE J. CAMERON HENRY, JR.,
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). The report addresses their statutory compliance with the standardized reporting format for presenting revenues and expenditures. It also includes revenue and expenditure data presented in their 2025 financial reports, along with our related findings and recommendations.

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

Respectfully submitted,



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

MJW/ch

PDD2025



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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 for major revenues and expenditures of public defenders. Input was received from the staff of the Office of the State Public Defender and the 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' 2025 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 expires June 30, 2027.

Although the 11th and 42nd districts are reported together in a single financial report, each district will be shown individually.

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.

Table 1 Louisiana District Public Defenders – Districts and Parishes	
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, 2025, 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*.

Deficit Spending (Excess of Expenditures over Revenues)

Twelve public defender reports included deficit spending for the year ended June 30, 2025. It should be noted that although 12 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, 2025, 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, 2025			
Judicial District	Parish	Expenditures over Revenues	Ending Fund Balance
1st	Caddo	(\$101,448)	\$1,229,762
2nd	Bienville/Claiborne/Jackson	(\$10,805)	\$340,898
5th	Franklin/Richland/West Carroll	(\$33,783)	\$70,675
13th	Evangeline	(\$28,226)	\$241,996
16th	Iberia/St. Martin/St. Mary	(\$43,701)	\$915,153
20th	East Feliciana/West Feliciana	(\$35,554)	\$105,858
24th	Jefferson	(\$1,041,470)	\$1,006,698
26th	Bossier/Webster	(\$98,776)	\$571,282
27th	St. Landry	(\$329)	\$435,759
33rd	Allen	(\$19,270)	\$149,636
34th	St. Bernard	(\$57,591)	\$160,068
38th	Cameron	(\$36,609)	\$148,046
Source: Information obtained from public defender financial reports.			

Legislative Auditor's Recommendation

The Office 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 Office should monitor these plans closely and provide guidance to public defenders.

ANNUAL FINANCIAL INFORMATION

This section presents revenue and expenditure data for the fiscal year ended June 30, 2025. 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>.

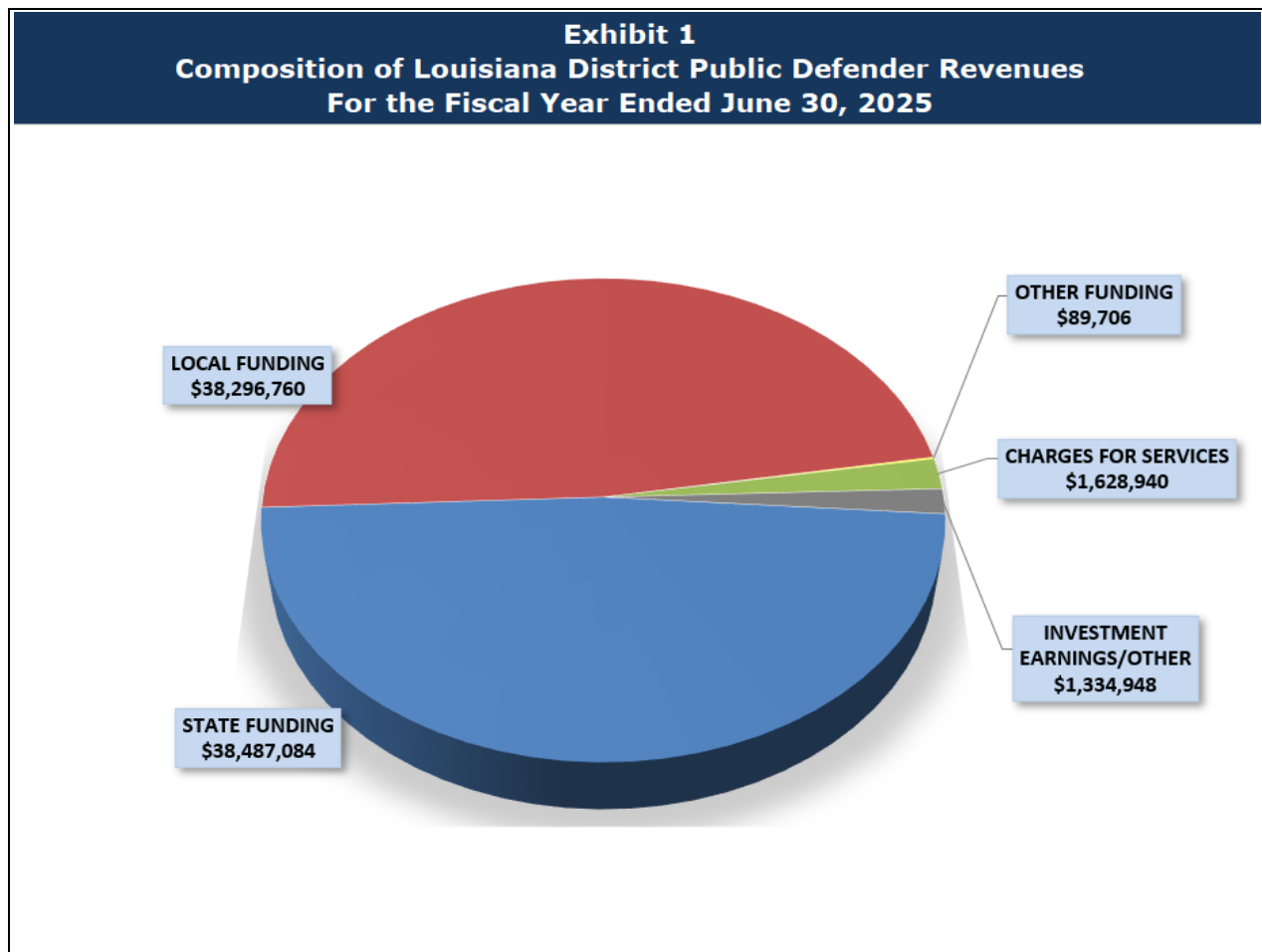
Summarized Financial Data

Table 3 presents statewide financial statistics based on information reported by all 42 district offices in the 41 financial reports received by the Legislative Auditor's office for the fiscal year ended June 30, 2025.

Table 3 Louisiana District Public Defenders Summarized Financial Data for the Fiscal Year Ended June 30, 2025			
District	Revenues	Expenditures	Excess (Deficit) of Revenues over Expenditures
1st	\$3,543,166	\$3,644,614	(\$101,448)
2nd	578,298	589,103	(10,805)
3rd	681,016	667,099	13,917
4th	2,758,676	2,682,593	76,083
5th	618,648	652,431	(33,783)
6th	673,387	605,384	68,003
7th	499,292	461,324	37,968
8th	443,623	426,506	17,117
9th	1,817,244	1,599,637	217,607
10th	743,913	648,354	95,559
11th	483,951	430,681	53,270
12th	550,859	549,362	1,497
13th	813,146	841,372	(28,226)
14th	3,159,230	2,923,398	235,832
15th	5,352,378	4,044,659	1,307,719
16th	2,266,628	2,310,329	(43,701)
17th	1,200,675	1,152,987	47,688
18th	1,321,012	986,126	334,886
19th	7,458,601	6,566,741	891,860
20th	481,636	517,190	(35,554)
21st	4,119,341	4,079,622	39,719
22nd	4,236,653	4,026,848	209,805
23rd	1,700,638	1,625,857	74,781
24th	4,193,711	5,235,181	(1,041,470)
25th	632,407	404,053	228,354
26th	2,519,931	2,618,707	(98,776)
27th	1,187,003	1,187,332	(329)
28th	269,811	266,458	3,353
29th	1,401,219	1,382,232	18,987
30th	955,835	810,809	145,026
31st	708,174	634,865	73,309
32nd	1,574,143	1,528,420	45,723
33rd	284,442	303,712	(19,270)
34th	596,296	653,887	(57,591)
35th	440,508	407,067	33,441
36th	641,751	593,291	48,460
37th	432,344	339,519	92,825
38th	72,134	108,743	(36,609)
39th	183,406	178,119	5,287
40th	993,711	920,662	73,049
41st	16,798,207	14,905,494	1,892,713
42nd	450,394	418,618	31,776
Total	\$79,837,438	\$74,929,386	\$4,908,052
Maximum	\$16,798,207	\$14,905,494	\$1,892,713
Average	\$1,900,891	\$1,784,033	\$116,858
Minimum	\$72,134	\$108,743	(\$1,041,470)
Source: Information obtained from public defender financial reports.			

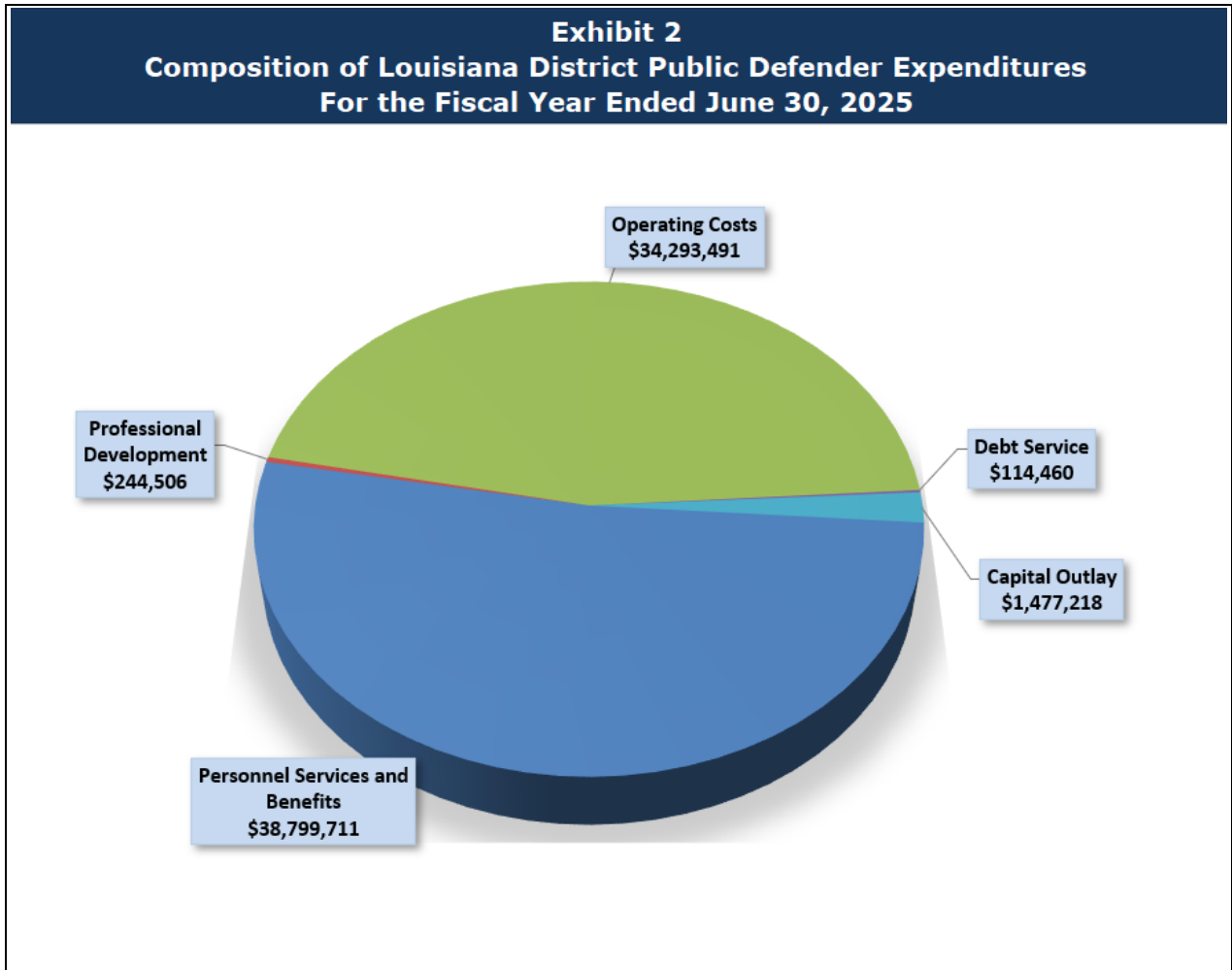
Revenue Data

- As shown in Table 3, for the fiscal year ended June 30, 2025, the revenues of the public defenders ranged from a high of \$16.80 million to a low of \$72,134.
- Exhibit 1 illustrates the composition of the public defenders' combined revenues by funding source for the fiscal year ended June 30, 2025. Combined public defender revenues totaled \$79.80 million, of which \$38.49 million was state funding distributed by the Office of the State Public Defender.



Expenditure Data

- As shown in Table 3, for the fiscal year ended June 30, 2025, the expenditures of the public defenders ranged from a high of \$14.9 million to a low of \$108,743.
- Exhibit 2 illustrates the composition of the public defenders' combined expenditures by category for the fiscal year ended June 30, 2025. Combined public defender expenditures totaled \$74.9 million.



APPENDIX A: MANAGEMENT'S RESPONSE

OFFICE OF THE STATE PUBLIC DEFENDER



Jeff Landry
Governor

Rémy Voisin Starns
State Public Defender

August 20, 2026

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 2026 Public Defender Report

Dear Sheriff Waguespack:

Thank you for your 2026 Louisiana District Public Defender's Report.

As you know, Louisiana's public defender system is funded by three distinct funding sources: Conviction and User Fees (CUFs), state supplemental assistance, and in a few parishes, local funding. CUFs are the primary funding stream and consists of a group of eight statutes that in FY25 provided 32.5% of public defender revenues. The unstable, inadequate and insufficient nature of our primary funding stream has always resulted in "deficit spending" by several districts each year.

The 2026 report highlights the districts that are engaged in deficit spending and provides specific recommendations. I agree with these recommendations and have already begun taking steps to implement them by increasing our office's capacity to monitor compliance and district spending. Earlier this calendar year, I hired a staff Compliance Investigator and contracted with an additional Compliance Investigator. Just this week, I have extended an offer of employment to an additional staff Auditor and am currently finalizing a contract with a contract Auditor. The office's contract Auditor is funded by a grant received from the Louisiana Commission on Law Enforcement (LCLE). Our office has notified LCLE of our intent to seek additional grant funds during the upcoming grant cycle that will allow my office to contract with an additional Auditor.

With additional auditing and compliance capacity, we will address your recommendations in the following ways:

- The Office of the State Public Defender will develop policies to address deficit spending and will include a corrective action plan should a district's fund balance decrease below 15% of total annual expenditures.
- Audit staff will conduct quarterly reviews of each district's expenditures and revenues compared to both the current year's budget and the prior year's actual expenditures and revenues. This process will allow us to take corrective action prior to the end of the fiscal year.

I do believe that a new funding stream is necessary to ensure stable, reliable, and adequate funding for the 42 district offices of the district public defender. To that end, we will be seeking such legislation during the upcoming legislative session. We will also review existing polices and

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Waguespack, Hon. Michael J.

August 20, 2026

determine if there are any additional monitoring and/or corrective actions our office might implement to address deficit spending.

Sincerely,



Rémy Voisin Starns
State Public Defender

RVS/TPS/ag

Cc : Jamie Mergist