

LOUISIANA DISTRICT PUBLIC DEFENDERS  
COMPLIANCE WITH REPORTING REQUIREMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020



ADVISORY SERVICES  
ISSUED DECEMBER 22, 2021

**LOUISIANA LEGISLATIVE AUDITOR  
1600 NORTH THIRD STREET  
POST OFFICE BOX 94397  
BATON ROUGE, LOUISIANA 70804-9397**

**LEGISLATIVE AUDITOR**  
MICHAEL J. "MIKE" WAGUESPACK, CPA

**FIRST ASSISTANT LEGISLATIVE AUDITOR**  
ERNEST F. SUMMERVILLE, JR., CPA

**DIRECTOR OF LOCAL GOVERNMENT SERVICES**  
DIANE B. ALLISON, CPA, CGMA, CGFO

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report is available for public inspection at the Baton Rouge office of the Louisiana Legislative Auditor and online at [www.la.la.gov](http://www.la.la.gov).

This document is produced by the Louisiana Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. One copy of this public document was produced at an approximate cost of \$0.50. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31. This report is available on the Legislative Auditor's website at [www.la.la.gov](http://www.la.la.gov). When contacting the office, you may refer to Agency ID No. 7336 or Report ID No. 70200098 for additional information.

In compliance with the Americans With Disabilities Act, if you need special assistance relative to this document, or any documents of the Legislative Auditor, please contact Jenifer Schaye, General Counsel, at 225-339-3800.



LOUISIANA LEGISLATIVE AUDITOR  
MICHAEL J. "MIKE" WAGUESPACK, CPA

December 22, 2021

**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 2020 financial reports.

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

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Mike Waguespack", is written over a horizontal line.

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

MJW/ch

PDD2020



## 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 10) 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 2020, we noted that two reports did not include a separate uniform schedule as required by the *Louisiana Governmental Audit Guide*. However, the reports for those public defenders 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 11<sup>th</sup> and 42<sup>nd</sup> districts are reported annually in a single financial report. The reason for this combined report was provided in the districts' 2020 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, 2020. The agreement was renewed to June 30, 2021.*

## List of Agencies Contained in This Report

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

| <b>Table 1</b>  |  |
|---|--|
| <b>Louisiana District Public Defenders – Districts and Parishes</b> |  |
| <b>Judicial District</b>  | <b>Parish</b>                            |
| 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, 2020, 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 two reports did not include a separate uniform schedule as required by the *Louisiana Governmental Audit Guide*. However, the reports for those public defenders 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)**

Twenty-two public defender reports included deficit spending for the year ended June 30, 2020.

Table 2 presents a listing of all public defender reports that included deficit spending for the year ended June 30, 2020.

| <b>Table 2</b>  |  |                                   |                            |
|---|--|-----------------------------------|----------------------------|
| <b>Louisiana District Public Defenders</b>                                  |  |                                   |                            |
| <b>A Summary of Deficit Spending and Ending Fund Balance</b>                |  |                                   |                            |
| <b>As Of and For the Fiscal Year Ended June 30, 2020</b>                    |  |                                   |                            |
| <b>Judicial District</b>  | <b>Parish</b>                            | <b>Expenditures over Revenues</b> | <b>Ending Fund Balance</b> |
| 1st   | Caddo                                    | (\$53,031)                        | \$597,515                  |
| 2nd   | Bienville/Claiborne/<br>Jackson          | (\$69,128)                        | \$325,380                  |
| 3rd   | Lincoln/Union                            | (\$116,958)                       | \$750,774                  |
| 8th   | Winn                                     | (\$87,612)                        | \$47,442                   |
| 9th   | Rapides                                  | (\$51,639)                        | \$201,752                  |
| 10th  | Natchitoches                             | (\$79,023)                        | \$244,922                  |
| 12th  | Avoyelles                                | (\$45,256)                        | \$145,642                  |
| 14th  | Calcasieu                                | (\$499,146)                       | \$1,128,122                |
| 17th  | Lafourche                                | (\$73,872)                        | \$169,173                  |
| 20th  | East Feliciana/<br>West Feliciana        | (\$136,630)                       | \$223,242                  |
| 21st  | Livingston/<br>St. Helena/<br>Tangipahoa | (\$49,779)                        | \$545,026                  |
| 22nd  | St. Tammany/<br>Washington               | (\$23,209)                        | \$504,428                  |
| 23rd  | Ascension/<br>Assumption/<br>St. James   | (\$13,054)                        | \$205,028                  |
| 26th  | Bossier/Webster                          | (\$269,328)                       | \$554,587                  |
| 27th  | St. Landry                               | (\$48,859)                        | \$268,301                  |
| 28th  | LaSalle                                  | (\$22,202)                        | \$201,101                  |
| 30th  | Vernon                                   | (\$217,632)                       | \$165,703                  |
| 32nd  | Terrebonne                               | (\$46,931)                        | \$603,093                  |
| 33rd  | Allen                                    | (\$83,373)                        | \$121,510                  |
| 34th  | St. Bernard                              | (\$61,942)                        | \$108,739                  |
| 37th  | Caldwell                                 | (\$15,975)                        | \$34,840                   |
| 40th  | St. John the Baptist                     | (\$36,940)                        | \$359,475                  |
| <b>Source:</b> Information obtained from public defender financial reports. |  |                                   |                            |

## Statement from Rémy Voisin Starns, State Public Defender

According to the State Public Defender, 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, state funding is becoming a greater proportion of the overall district funding. As recently as 2013, CUFs and other local funding accounted for approximately 2/3 of all district funding. This has fallen to under 50 percent.

The State Public Defender continued by explaining that traffic filings have decreased by 48% from 2009 to 2019, 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 Louisiana Public Defender Board (“Board”, LPDB). 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. The Board increased the amount from the Board to 65%, which was later codified in Act 571 of the 2016 Regular Legislative Session (R.S.15:167(E)). For FYE 2021, the legislature has mandated that 70% of Board revenue go to the district to assist their operations, a requirement which the legislature did not continue for FYE 2022.

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 were barely 1/3 of what they had been the previous year. As a result, many 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 the Board foresaw.

In response to this sharp decline in CUFs and the anticipation that it would continue into FYE 2021, 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.

The Board sees little indication of a significant rebound of CUFs in 2021. Our experience tells us that traffic filings decline and don't bounce back up. The singular event of the first COVID-19 outbreak in the spring of 2020 devastated collections, but continued new outbreaks along with periodic weather disasters have prevented an expected rebound.

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 district has created adverse effects on other aspects of public defense. Due to the reallocation of funds in FYE 2017, capital defense funding initially declined by over 30%, which resulted in a waiting 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 FYE 2020 increased legislative appropriation, the capital programs have seen a slight increase in funding but the funding is still below its pre-2016 level. 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 waiting list for capital defendants to receive representation. The capital representation system remains in a delicate balance, however, and these improvements may be insufficient if the Board sees another sustained rise in capital cases.

### **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, 2020. 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 <http://www.la.la.gov/>. 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, 2020, the revenues of the public defenders ranged from a high of \$8.33 million to a low of \$95,665.
- Combined revenues of the public defenders totaled \$56.04 million.

#### Expenditure Data

- For the fiscal year ending June 30, 2020, the expenditures of the public defenders ranged from a high of \$7.62 million to a low of \$79,738.
- Combined expenditures of the public defenders totaled \$55.37 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, 2020.

| Judicial District | Parish                                       | Total Revenue       | Total Expenditures  | (Deficit) or Surplus |
|-------------------|--|---------------------|---------------------|----------------------|
| 1st               | Caddo  | \$3,098,646         | \$3,151,677         | (\$53,031)           |
| 2nd               | Bienville/Claiborne/Jackson                  | 419,432             | 488,560             | (69,128)             |
| 3rd               | Lincoln/Union                                | 476,414             | 593,372             | (116,958)            |
| 4th               | Morehouse/Ouachita                           | 2,157,223           | 2,049,219           | 108,004              |
| 5th               | Franklin/Richland/West Carroll               | 812,811             | 619,325             | 193,486              |
| 6th               | East Carroll/Madison/Tensas                  | 568,614             | 549,144             | 19,470               |
| 7th               | Catahoula/Concordia                          | 442,946             | 357,339             | 85,607               |
| 8th               | Winn   | 203,354             | 290,966             | (87,612)             |
| 9th               | Rapides                                      | 1,178,653           | 1,230,292           | (51,639)             |
| 10th              | Natchitoches                                 | 424,588             | 503,611             | (79,023)             |
| 11th/42nd         | Sabine/DeSoto                                | 841,803             | 766,675             | 75,128               |
| 12th              | Avoyelles                                    | 357,429             | 402,685             | (45,256)             |
| 13th              | Evangeline                                   | 415,946             | 382,900             | 33,046               |
| 14th              | Calcasieu                                    | 2,079,061           | 2,578,207           | (499,146)            |
| 15th              | Acadia/Lafayette/Vermilion                   | 4,527,039           | 4,006,016           | 521,023              |
| 16th              | Iberia/St. Martin/St. Mary                   | 1,940,548           | 1,762,185           | 178,363              |
| 17th              | Lafourche                                    | 894,048             | 967,920             | (73,872)             |
| 18th              | Iberville/Pointe Coupee/<br>West Baton Rouge | 803,106             | 764,350             | 38,756               |
| 19th              | East Baton Rouge                             | 5,119,736           | 4,915,928           | 203,808              |
| 20th              | East Feliciana/West Feliciana                | 241,584             | 378,214             | (136,630)            |
| 21st              | Livingston/St. Helena/<br>Tangipahoa         | 3,593,606           | 3,643,385           | (49,779)             |
| 22nd              | St. Tammany/Washington                       | 3,117,300           | 3,140,509           | (23,209)             |
| 23rd              | Ascension/Assumption/<br>St. James           | 1,185,667           | 1,198,721           | (13,054)             |
| 24th              | Jefferson                                    | 3,199,020           | 3,094,024           | 104,996              |
| 25th              | Plaquemines                                  | 439,052             | 381,869             | 57,183               |
| 26th              | Bossier/Webster                              | 1,687,524           | 1,956,852           | (269,328)            |
| 27th              | St. Landry                                   | 995,058             | 1,043,917           | (48,859)             |
| 28th              | LaSalle                                      | 190,273             | 212,475             | (22,202)             |
| 29th              | St. Charles                                  | 1,142,493           | 905,918             | 236,575              |
| 30th              | Vernon                                       | 570,617             | 788,249             | (217,632)            |
| 31st              | Jefferson Davis                              | 754,359             | 657,624             | 96,735               |
| 32nd              | Terrebonne                                   | 1,265,900           | 1,312,831           | (46,931)             |
| 33rd              | Allen  | 169,442             | 252,815             | (83,373)             |
| 34th              | St. Bernard                                  | 445,047             | 506,989             | (61,942)             |
| 35th              | Grant  | 317,025             | 281,674             | 35,351               |
| 36th              | Beauregard                                   | 447,452             | 386,927             | 60,525               |
| 37th              | Caldwell                                     | 187,335             | 203,310             | (15,975)             |
| 38th              | Cameron                                      | 95,665              | 79,738              | 15,927               |
| 39th              | Red River                                    | 146,860             | 139,171             | 7,689                |
| 40th              | St. John the Baptist                         | 765,340             | 802,280             | (36,940)             |
| Orleans           | Orleans                                      | 8,325,877           | 7,619,662           | 706,215              |
| <b>Total</b>      |  | <b>\$56,043,893</b> | <b>\$55,367,525</b> | <b>\$676,368</b>     |
| <b>Maximum</b>    |  | <b>\$8,325,877</b>  | <b>\$7,619,662</b>  | <b>\$706,215</b>     |
| <b>Average</b>    |  | <b>\$1,366,924</b>  | <b>\$1,350,427</b>  | <b>\$16,497</b>      |
| <b>Minimum</b>    |  | <b>\$95,665</b>     | <b>\$79,738</b>     | <b>(\$499,146)</b>   |

**Table 4**

| Report Type<br>Judicial Districts  | Audit<br>1st<br>Caddo | Review<br>2nd<br>Bienville/<br>Claiborne/<br>Jackson | Audit<br>3rd<br>Lincoln/<br>Union | Audit<br>4th<br>Morehouse/<br>Ouachita | Audit<br>5th<br>Franklin/<br>Richland/<br>West Carroll |
|--|-----------------------|--|-----------------------------------|--|--|
| <b>Revenues:</b>   |                       |  |                                   |  |  |
| <b>State Government</b>  |                       |  |                                   |  |  |
| Appropriations/Grants  | \$ 1,845,368.00       | \$ 82,394.00   | \$ 2,445.00                       | \$ 1,176,185.00                        | \$ 492,611.00  |
| <b>Local Government</b>  |                       |  |                                   |  |  |
| Appropriations, Grants, Criminal<br>Court Funds & Statutory fines,<br>forfeitures, fees, court costs, and<br>other | 1,121,845             | 334,970  | 458,641                           | 981,038                                | 320,187  |
| <b>Other Grants and Contributions</b>  |                       |  |                                   |  |  |
| <b>Charges for Services</b>  | 35,163                |  | 12,797                            |  |  |
| <b>Investment Earnings &amp; Other</b>   | 96,270                | 2,068  | 2,531                             |  | 13   |
| <b>Total Revenues</b>  | <b>\$3,098,646</b>    | <b>\$419,432</b>                                     | <b>\$476,414</b>                  | <b>\$2,157,223</b>                     | <b>\$812,811</b>                                       |
| <b>Expenditures:</b>   |                       |  |                                   |  |  |
| <b>Personnel Services and Benefits</b>   | 1,524,763             |  | 28,566                            | 576,288                                | 174,565  |
| <b>Professional Development</b>  | 7,477                 |  |                                   | 12,567                                 |  |
| <b>Operating Costs</b>   | 1,619,437             | 488,560  | 564,806                           | 1,460,364                              | 444,760  |
| <b>Debt Service</b>  |                       |  |                                   |  |  |
| <b>Capital outlay</b>  |                       |  |                                   |  |  |
| <b>Total Expenditures</b>  | <b>\$3,151,677</b>    | <b>\$488,560</b>                                     | <b>\$593,372</b>                  | <b>\$2,049,219</b>                     | <b>\$619,325</b>                                       |
| <b>Excess (Deficit) of Revenues over<br/>Expenditures</b>  | <b>(\$53,031)</b>     | <b>(\$69,128)</b>                                    | <b>(\$116,958)</b>                | <b>\$108,004</b>                       | <b>\$193,486</b>                                       |

| <b>Table 4</b>   |   |  |                       |                         |                                |
|--|---|--|-----------------------|-------------------------|--------------------------------|
| Report Type  | Audit<br>6th<br>East Carroll/<br>Madison/<br>Tensas | Review<br>7th<br>Catahoula/<br>Concordia | Review<br>8th<br>Winn | Audit<br>9th<br>Rapides | Review<br>10th<br>Natchitoches |
| <b>Revenues:</b>   |   |  |                       |                         |                                |
| <b>State Government</b>  |   |  |                       |                         |                                |
| Appropriations/Grants  | \$ 211,066.00                                       | \$ 339,882.00                            | \$ 113,999.00         | \$ 624,420.00           | \$ 117,820.00                  |
| <b>Local Government</b>  |   |  |                       |                         |                                |
| Appropriations, Grants, Criminal<br>Court Funds & Statutory fines,<br>forfeitures, fees, court costs, and<br>other | 348,494   | 101,359                                  | 89,355                | 530,154                 | 306,442                        |
| <b>Other Grants and Contributions</b>  |   |  |                       |                         |                                |
| Charges for Services   | 9,054   |  |                       | 24,079                  |                                |
| <b>Investment Earnings &amp; Other</b>   |   |  |                       |                         |                                |
|  |   | 1,705                                    |                       |                         | 326                            |
| <b>Total Revenues</b>  | <b>\$568,614</b>                                    | <b>\$442,946</b>                         | <b>\$203,354</b>      | <b>\$1,178,653</b>      | <b>\$424,588</b>               |
| <b>Expenditures:</b>   |   |  |                       |                         |                                |
| <b>Personnel Services and Benefits</b>   | 215,351   | 146,931                                  |                       | 400,810                 | 148,890                        |
| <b>Professional Development</b>  | 4,271   |  |                       | 22,495                  | 3,447                          |
| <b>Operating Costs</b>   | 329,522   | 210,408                                  | 288,527               | 806,987                 | 351,274                        |
| <b>Debt Service</b>  |   |  |                       |                         |                                |
| <b>Capital outlay</b>  |   |  | 2,439                 |                         |                                |
| <b>Total Expenditures</b>  | <b>\$549,144</b>                                    | <b>\$357,339</b>                         | <b>\$290,966</b>      | <b>\$1,230,292</b>      | <b>\$503,611</b>               |
| <b>Excess (Deficit) of Revenues over<br/>Expenditures</b>  | <b>\$19,470</b>                                     | <b>\$85,607</b>                          | <b>(\$87,612)</b>     | <b>(\$51,639)</b>       | <b>(\$79,023)</b>              |



| <b>Table 4</b>   |  |                             |                              |                            |   |
|--|--|-----------------------------|------------------------------|----------------------------|---|
| Report Type<br>Judicial Districts  | Audit<br>11th<br>& 42nd<br>Sabine/<br>DeSoto | Review<br>12th<br>Avoyelles | Review<br>13th<br>Evangeline | Audit<br>14th<br>Calcasieu | Audit<br>15th<br>Acadia/<br>Lafayette/<br>Vermilion |
| <b>Revenues:</b>   |  |                             |                              |                            |   |
| <b>State Government</b>  |  |                             |                              |                            |   |
| Appropriations/Grants  | \$ 572,783.00                                | \$ 166,026.00               | \$ 346,855.00                | \$ 935,283.00              | \$ 2,436,657.00                                     |
| <b>Local Government</b>  |  |                             |                              |                            |   |
| Appropriations, Grants, Criminal<br>Court Funds & Statutory fines,<br>forfeitures, fees, court costs, and<br>other | 268,033                                      | 191,073                     | 68,953                       | 899,208                    | 1,926,548   |
| <b>Other Grants and Contributions</b>  |  |                             |                              |                            |   |
| <b>Charges for Services</b>  |  |                             |                              | 238,678                    | 148,406   |
| <b>Investment Earnings &amp; Other</b>   | 987  | 330                         | 138                          | 5,892                      | 15,428  |
| <b>Total Revenues</b>  | <b>\$841,803</b>                             | <b>\$357,429</b>            | <b>\$415,946</b>             | <b>\$2,079,061</b>         | <b>\$4,527,039</b>                                  |
| <b>Expenditures:</b>   |  |                             |                              |                            |   |
| <b>Personnel Services and Benefits</b>   | 70,511                                       | 175,226                     | 33,581                       | 1,851,831                  | 1,879,394   |
| <b>Professional Development</b>  | 3,148  |                             | 1,082                        | 7,438                      | 6,064   |
| <b>Operating Costs</b>   | 673,069                                      | 227,459                     | 348,237                      | 717,664                    | 2,112,522   |
| <b>Debt Service</b>  |  |                             |                              |                            | 8,036   |
| <b>Capital outlay</b>  | 19,947                                       |                             |                              | 1,274                      |   |
| <b>Total Expenditures</b>  | <b>\$766,675</b>                             | <b>\$402,685</b>            | <b>\$382,900</b>             | <b>\$2,578,207</b>         | <b>\$4,006,016</b>                                  |
| <b>Excess (Deficit) of Revenues over<br/>Expenditures</b>  | <b>\$75,128</b>                              | <b>(\$45,256)</b>           | <b>\$33,046</b>              | <b>(\$499,146)</b>         | <b>\$521,023</b>                                    |

| <b>Table 4</b>   |   |                            |  |                                      |   |
|--|---|----------------------------|--|--------------------------------------|---|
| Report Type<br>Judicial Districts  | Audit<br>16th<br>Iberia/<br>St. Martin/<br>St. Mary | Audit<br>17th<br>Lafourche | Audit<br>18th<br>Iberville/<br>Pointe Coupee/<br>West Baton<br>Rouge | Audit<br>19th<br>East Baton<br>Rouge | Review<br>20th<br>East<br>Feliciana/<br>West<br>Feliciana |
| <b>Revenues:</b>   |   |                            |  |                                      |   |
| <b>State Government</b>  |   |                            |  |                                      |   |
| Appropriations/Grants  | \$ 1,039,826.00                                     | \$ 471,000.00              | \$ 168,399.00  | \$ 2,752,417.00                      |   |
| <b>Local Government</b>  |   |                            |  |                                      |   |
| Appropriations, Grants, Criminal<br>Court Funds & Statutory fines,<br>forfeitures, fees, court costs, and<br>other | 812,561   | 414,660                    | 626,534  | 2,236,797                            | \$ 241,315.00   |
| <b>Other Grants and Contributions</b>  |   |                            |  |                                      |   |
| <b>Charges for Services</b>  | 57,360  |                            |  | 86,864                               |   |
| <b>Investment Earnings &amp; Other</b>   | 30,801  | 8,388                      | 8,173  | 43,658                               | 269   |
| <b>Total Revenues</b>  | <b>\$1,940,548</b>                                  | <b>\$894,048</b>           | <b>\$803,106</b>   | <b>\$5,119,736</b>                   | <b>\$241,584</b>  |
| <b>Expenditures:</b>   |   |                            |  |                                      |   |
| <b>Personnel Services and Benefits</b>   | 1,335,089   | 588,187                    | 286,927  | 4,033,719                            | 171,200   |
| <b>Professional Development</b>  | 9,842   | 5,978                      |  | 42,290                               | 5,763   |
| <b>Operating Costs</b>   | 414,987   | 373,755                    | 474,434  | 805,657                              | 198,391   |
| <b>Debt Service</b>  |   |                            |  |                                      |   |
| <b>Capital outlay</b>  | 2,267   |                            | 2,989  | 34,262                               | 2,860   |
| <b>Total Expenditures</b>  | <b>\$1,762,185</b>                                  | <b>\$967,920</b>           | <b>\$764,350</b>   | <b>\$4,915,928</b>                   | <b>\$378,214</b>  |
| <b>Excess (Deficit) of Revenues over<br/>Expenditures</b>  | <b>\$178,363</b>                                    | <b>(\$73,872)</b>          | <b>\$38,756</b>  | <b>\$203,808</b>                     | <b>(\$136,630)</b>  |

| <b>Table 4</b>   |   |   |   |                            |                               |
|--|---|---|---|----------------------------|-------------------------------|
| Report Type  | Audit<br>21st<br>Livingston/<br>St. Helena/<br>Tangipahoa | Audit<br>22nd<br>St. Tammany/<br>Washington | Audit<br>23rd<br>Ascension/<br>Assumption/<br>St. James | Audit<br>24th<br>Jefferson | Review<br>25th<br>Plaquemines |
| <b>Revenues:</b>   |   |   |   |                            |                               |
| <b>State Government</b>  |   |   |   |                            |                               |
| Appropriations/Grants  | \$ 1,914,719.00   | \$ 1,716,816.00                             | \$ 616,105.00   | \$ 1,060,279.00            | \$ 323,055.00                 |
| <b>Local Government</b>  |   |   |   |                            |                               |
| Appropriations, Grants, Criminal<br>Court Funds & Statutory fines,<br>forfeitures, fees, court costs, and<br>other | 1,650,395   | 1,353,492                                   | 553,058   | 2,113,997                  | 105,170                       |
| <b>Other Grants and Contributions</b>  |   |   |   |                            |                               |
| <b>Charges for Services</b>  |   | 42,719                                      | 14,662  |                            |                               |
| <b>Investment Earnings &amp; Other</b>   | 28,492  | 4,273                                       | 1,842   | 24,744                     | 10,827                        |
| <b>Total Revenues</b>  | <b>\$3,593,606</b>  | <b>\$3,117,300</b>                          | <b>\$1,185,667</b>                                      | <b>\$3,199,020</b>         | <b>\$439,052</b>              |
| <b>Expenditures:</b>   |   |   |   |                            |                               |
| <b>Personnel Services and Benefits</b>   | 2,906,527   | 2,735,171                                   | 1,052,969   | 152,142                    | 200,514                       |
| <b>Professional Development</b>  | 6,695   | 5,577                                       | 18,528  | 4,752                      |                               |
| <b>Operating Costs</b>   | 724,729   | 395,541                                     | 127,224   | 2,933,449                  | 181,355                       |
| <b>Debt Service</b>  |   |   |   |                            |                               |
| <b>Capital outlay</b>  | 5,434   | 4,220                                       |   | 3,681                      |                               |
| <b>Total Expenditures</b>  | <b>\$3,643,385</b>  | <b>\$3,140,509</b>                          | <b>\$1,198,721</b>                                      | <b>\$3,094,024</b>         | <b>\$381,869</b>              |
| <b>Excess (Deficit) of Revenues over<br/>Expenditures</b>  | <b>(\$49,779)</b>   | <b>(\$23,209)</b>                           | <b>(\$13,054)</b>                                       | <b>\$104,996</b>           | <b>\$57,183</b>               |

| <b>Table 4</b>   |                                      |                             |                           |                              |                         |
|--|--------------------------------------|-----------------------------|---------------------------|------------------------------|-------------------------|
| Report Type  | Audit<br>26th<br>Bossier/<br>Webster | Audit<br>27th<br>St. Landry | Review<br>28th<br>LaSalle | Audit<br>29th<br>St. Charles | Audit<br>30th<br>Vernon |
| <b>Revenues:</b>   |                                      |                             |                           |                              |                         |
| <b>State Government</b>  |                                      |                             |                           |                              |                         |
| Appropriations/Grants  | \$ 990,403.00                        | \$ 518,835.00               | \$ 149,898.00             | \$ 243,413.00                | \$ 151,337.00           |
| <b>Local Government</b>  |                                      |                             |                           |                              |                         |
| Appropriations, Grants, Criminal<br>Court Funds & Statutory fines,<br>forfeitures, fees, court costs, and<br>other | 594,212                              | 469,407                     | 40,375                    | 886,677                      | 377,642                 |
| <b>Other Grants and Contributions</b>  |                                      |                             |                           |                              |                         |
| Charges for Services   | 86,332                               |                             |                           |                              | 38,212                  |
| <b>Investment Earnings &amp; Other</b>   | 16,577                               | 6,816                       |                           | 12,403                       | 3,426                   |
| <b>Total Revenues</b>  | <b>\$1,687,524</b>                   | <b>\$995,058</b>            | <b>\$190,273</b>          | <b>\$1,142,493</b>           | <b>\$570,617</b>        |
| <b>Expenditures:</b>   |                                      |                             |                           |                              |                         |
| <b>Personnel Services and Benefits</b>   | 954,375                              | 138,033                     | 77,988                    | 135,409                      | 244,042                 |
| <b>Professional Development</b>  | 16,106                               |                             |                           | 2,222                        | 1,120                   |
| <b>Operating Costs</b>   | 986,371                              | 905,884                     | 134,487                   | 768,287                      | 542,404                 |
| <b>Debt Service</b>  |                                      |                             |                           |                              |                         |
| <b>Capital outlay</b>  |                                      |                             |                           |                              | 683                     |
| <b>Total Expenditures</b>  | <b>\$1,956,852</b>                   | <b>\$1,043,917</b>          | <b>\$212,475</b>          | <b>\$905,918</b>             | <b>\$788,249</b>        |
| <b>Excess (Deficit) of Revenues over<br/>Expenditures</b>  | <b>(\$269,328)</b>                   | <b>(\$48,859)</b>           | <b>(\$22,202)</b>         | <b>\$236,575</b>             | <b>(\$217,632)</b>      |

| <b>Table 4</b>   |                                     |                             |                         |                               |                         |
|--|-------------------------------------|-----------------------------|-------------------------|-------------------------------|-------------------------|
| Report Type<br>Judicial Districts  | Audit<br>31st<br>Jefferson<br>Davis | Audit<br>32nd<br>Terrebonne | Review<br>33rd<br>Allen | Review<br>34th<br>St. Bernard | Review<br>35th<br>Grant |
| <b>Revenues:</b>   |                                     |                             |                         |                               |                         |
| <b>State Government</b>  |                                     |                             |                         |                               |                         |
| Appropriations/Grants  | \$ 357,892.00                       | \$ 584,092.00               | \$ 13,786.00            | \$ 297,466.00                 | \$ 211,423.00           |
| <b>Local Government</b>  |                                     |                             |                         |                               |                         |
| Appropriations, Grants, Criminal<br>Court Funds & Statutory fines,<br>forfeitures, fees, court costs, and<br>other | 382,484                             | 670,866                     | 152,967                 | 137,482                       | 86,903                  |
| <b>Other Grants and Contributions</b>  |                                     |                             |                         |                               |                         |
| <b>Charges for Services</b>  | 10,031                              | 5,895                       | 2,535                   |                               | 18,570                  |
| <b>Investment Earnings &amp; Other</b>   | 3,952                               | 5,047                       | 154                     | 10,099                        | 129                     |
| <b>Total Revenues</b>  | <b>\$754,359</b>                    | <b>\$1,265,900</b>          | <b>\$169,442</b>        | <b>\$445,047</b>              | <b>\$317,025</b>        |
| <b>Expenditures:</b>   |                                     |                             |                         |                               |                         |
| <b>Personnel Services and Benefits</b>   | 92,451                              | 866,080                     | 195,522                 |                               | 145,371                 |
| <b>Professional Development</b>  | 6,333                               | 3,536                       |                         |                               | 300                     |
| <b>Operating Costs</b>   | 558,840                             | 437,222                     | 57,293                  | 506,989                       | 136,003                 |
| <b>Debt Service</b>  |                                     |                             |                         |                               |                         |
| <b>Capital outlay</b>  |                                     | 5,993                       |                         |                               |                         |
| <b>Total Expenditures</b>  | <b>\$657,624</b>                    | <b>\$1,312,831</b>          | <b>\$252,815</b>        | <b>\$506,989</b>              | <b>\$281,674</b>        |
| <b>Excess (Deficit) of Revenues over<br/>Expenditures</b>  | <b>\$96,735</b>                     | <b>(\$46,931)</b>           | <b>(\$83,373)</b>       | <b>(\$61,942)</b>             | <b>\$35,351</b>         |

| <b>Table 4</b>   |                             |                                 |                                |                                  |  |
|--|-----------------------------|---------------------------------|--------------------------------|----------------------------------|--|
| Report Type<br>Judicial Districts  | Audit<br>36th<br>Beauregard | Compilation<br>37th<br>Caldwell | Compilation<br>38th<br>Cameron | Compilation<br>39th<br>Red River | Audit<br>40th<br>St. John the<br>Baptist |
| <b>Revenues:</b>   |                             |                                 |                                |                                  |  |
| <b>State Government</b>  |                             |                                 |                                |                                  |  |
| Appropriations/Grants  | \$ 165,944.00               |                                 |                                | \$ 121,055.00                    | \$ 187,002.00                            |
| <b>Local Government</b>  |                             |                                 |                                |                                  |  |
| Appropriations, Grants, Criminal<br>Court Funds & Statutory fines,<br>forfeitures, fees, court costs, and<br>other | 216,159                     | \$ 187,335.00                   | \$ 93,648.00                   | 24,965.00                        | 569,125                                  |
| <b>Other Grants and Contributions</b>  |                             |                                 |                                |                                  |  |
| <b>Charges for Services</b>  | 48,996                      |                                 | 1,950                          | 400                              | 8,252                                    |
| <b>Investment Earnings &amp; Other</b>   | 16,353                      |                                 | 67                             | 440                              | 961                                      |
| <b>Total Revenues</b>  | <b>\$447,452</b>            | <b>\$187,335</b>                | <b>\$95,665</b>                | <b>\$146,860</b>                 | <b>\$765,340</b>                         |
| <b>Expenditures:</b>   |                             |                                 |                                |                                  |  |
| <b>Personnel Services and Benefits</b>   |                             | 37,899                          | 53,470                         | 31,811                           | 496,659                                  |
| <b>Professional Development</b>  | 5,021                       | 330                             |                                |                                  | 6,235                                    |
| <b>Operating Costs</b>   | 381,906                     | 165,081                         | 26,268                         | 107,360                          | 296,226                                  |
| <b>Debt Service</b>  |                             |                                 |                                |                                  |  |
| <b>Capital outlay</b>  |                             |                                 |                                |                                  | 3,160                                    |
| <b>Total Expenditures</b>  | <b>\$386,927</b>            | <b>\$203,310</b>                | <b>\$79,738</b>                | <b>\$139,171</b>                 | <b>\$802,280</b>                         |
| <b>Excess (Deficit) of Revenues over<br/>Expenditures</b>  | <b>\$60,525</b>             | <b>(\$15,975)</b>               | <b>\$15,927</b>                | <b>\$7,689</b>                   | <b>(\$36,940)</b>                        |

| <b>Table 4</b>   |                    |                     |
|--|--------------------|---------------------|
| Report Type<br>Judicial Districts  | Audit<br>Orleans   | Totals              |
| <b>Revenues:</b>   |                    |                     |
| <b>State Government</b>  |                    |                     |
| Appropriations/Grants  | \$ 3,740,734.00    | \$ 27,259,690.00    |
| <b>Local Government</b>  |                    |                     |
| Appropriations, Grants, Criminal<br>Court Funds & Statutory fines,<br>forfeitures, fees, court costs, and<br>other | 4,116,022          | 27,060,548          |
| <b>Other Grants and Contributions</b>  | 464,401            | 464,401             |
| <b>Charges for Services</b>  | 4,716              | 895,671             |
| <b>Investment Earnings &amp; Other</b>   | 4                  | 363,583             |
| <b>Total Revenues</b>  | <b>\$8,325,877</b> | <b>\$56,043,893</b> |
| <b>Expenditures:</b>   |                    |                     |
| <b>Personnel Services and Benefits</b>   | 6,173,121          | 30,331,383          |
| <b>Professional Development</b>  | 24,030             | 232,647             |
| <b>Operating Costs</b>   | 1,422,511          | 24,706,250          |
| <b>Debt Service</b>  |                    | 8,036               |
| <b>Capital outlay</b>  |                    | 89,209              |
| <b>Total Expenditures</b>  | <b>\$7,619,662</b> | <b>\$55,367,525</b> |
| <b>Excess (Deficit) of Revenues over<br/>Expenditures</b>  | <b>\$706,215</b>   | <b>\$676,368</b>    |





## APPENDIX A

---

### Management's Response



# LOUISIANA PUBLIC DEFENDER BOARD



John Bel Edwards  
Governor

Michael C. Ginart, Jr.  
Chairman

Rémy Voisin Starns  
State Public Defender

EQUAL JUSTICE FOR ALL

December 2, 2021

Via email and US Mail

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

RE: LPDB Response, LLA 2021 Public Defender's Report

Dear Mr. Waguespack:

Below please find my response to the LLA's 2021 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, state funding is becoming a greater proportion of the overall district funding. As recently as 2013, CUFs and other local funding accounted for approximately 2/3 of all district funding. This has fallen to under 50 percent.

Traffic filings have decreased by 48% from 2009 to 2019, 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, Board amended the manner in which it disbursed statutory funding. Historically, the districts received about 49% of the LPDB state appropriation. The Board increased the amount by the Board to 65%, which was later codified in Act 571 of the 2016 Regular Legislative Session (R.S.167(E)). For FY 21, the legislature has mandated that 70% of Board revenue go to the district to assist their operations, a requirement which the legislature did not continue for FY 22.

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 1/4 and courts closed statewide, devastating local CUFs collections. In June of 2020, for example, CUFs collections

Page 2

Waguespack, Mr. Michael J.

December 2, 2021

were barely 1/3 of what they had been the previous year. As a result, many 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 see little indication of a significant rebound of CUFs in 2021. Our experience tells us that traffic filings decline, and don't bounce back up. The singular event of the first COVID-19 outbreak in the Spring of 2020 devastated collections, but continued new outbreaks along with periodic weather disasters have prevented an expected rebound. 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 district 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 have 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 waiting 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,



Rémy Voisin Starns  
State Public Defender

RVS/ag