

**Public Defender Corporation
for the Seventeenth Judicial Circuit
(A Component Unit of the State of West Virginia)**

**Financial Statements
and Required Supplementary Information**

**Year Ended June 30, 2022
with Independent Auditor's Reports**

MaherDuessel

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PUBLIC DEFENDER CORPORATION FOR THE SEVENTEENTH JUDICIAL CIRCUIT

YEAR ENDED JUNE 30, 2022

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Independent Auditor's Report

**Board of Directors
Public Defender Corporation for
the Seventeenth Judicial Circuit**

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the Public Defender Corporation for the Seventeenth Judicial Circuit (Corporation), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Corporation's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Corporation, as of June 30, 2022, and the changes in financial position and, cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Corporation's ability to continue as a going concern for twelve months beyond the financial

statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 12, 2022 on our consideration of the Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Corporation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Corporation's internal control over financial reporting and compliance.

Maher Duessel

Pittsburgh, Pennsylvania
October 12, 2022

**PUBLIC DEFENDER CORPORATION
FOR THE SEVENTEENTH JUDICIAL CIRCUIT**

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2022

This management's discussion and analysis of the Public Defender Corporation for the Seventeenth Judicial Circuit (Corporation) of the State of West Virginia's financial performance provides an overview of the Corporation's financial activities for the fiscal year ended June 30, 2022 and identifies changes in the Corporation's financial position.

OVERVIEW OF BASIC FINANCIAL STATEMENTS

These statements are in two parts — management's discussion and analysis (this section) and the basic financial statements. The Corporation's financial statements are prepared on the accrual basis of accounting and are reported in accordance with accounting principles generally accepted in the United States of America. These statements include the statements of net position, the statements of revenues, expenses, and changes in net position, the statements of cash flows, and the notes to financial statements.

The statement of net position presents the Corporation's assets, deferred outflows, liabilities, deferred inflows, and net position as of the date of the financial statements. Through this presentation, one can decipher the health of the Corporation by taking the difference between the assets and liabilities. An increase or decrease in the Corporation's net position from one year to the next is an indicator of whether its financial health is improving or deteriorating.

The statement of revenues, expenses, and changes in net position reports revenues when earned and expenses when incurred. This means that all of the current year's revenues and expenses are included regardless of when cash is received or paid, thus providing a view of financial position that is similar to that presented by most private-sector companies. This statement summarizes the cost of providing legal defense services to those individuals charged with a violation of the law, but who cannot afford an attorney to defend themselves, or to represent indigent persons or juveniles and mental hygiene cases as appointed by the court.

Financial Analysis of the Corporation

	<u>2022</u>	<u>2021</u>
Assets		
Current and other assets	\$ 1,330,532	\$ -
Capital assets	- <hr/>	- <hr/>
Total Assets	<u>\$ 1,330,532</u>	<u>\$ -</u>
Deferred Outflows	<u>\$ -</u>	<u>\$ -</u>
Liabilities		
Current and other liabilities	\$ 8,403	\$ -
Long-term liabilities	- <hr/>	- <hr/>
Total Liabilities	<u>\$ 8,403</u>	<u>\$ -</u>
Deferred Inflows	<u>\$ -</u>	<u>\$ -</u>
Net Position		
Net investment in capital assets	\$ -	\$ -
Unrestricted	<u>1,322,129</u>	<u>-</u>
Total Net Position	<u>\$ 1,322,129</u>	<u>\$ -</u>

The Corporation is funded almost entirely from operating grant allocations from West Virginia Public Defender Services (WVPDS).

	<u>2021</u>	<u>2020</u>
Operating revenues	\$ 1,400,026	\$ -
Operating expenses	<u>77,897</u>	-
Operating Income (Loss)	1,322,129	-
Non-Operating Revenues (Expenses)	-	-
Change in Net Position	1,322,129	-
Net Position:		
Beginning of year	-	-
End of year	<u>\$ 1,322,129</u>	<u>\$ -</u>

Detailed Financial Analysis of the Corporation

The Corporation was established during the year ended June 30, 2022. The Corporation received initial start up funding during the year and had minimal operating activities.

Capital Asset and Debt Activity

The Corporation has no long-term debt nor capital assets.

Cash Management

The Corporation manages cash flow via monthly allocations from WVPDS. Funds are held in an interest-bearing checking account at a national banking institution.

Economic Factors and Next Year's Budget

WVPDS, the Corporation's oversight agency, considers various factors when approving the budget for the year ending June 30, 2023. Such factors considered include: the Corporation's case load in comparison to the number of professional and nonprofessional staff, the type, amount, and rate of employee benefits, the anticipation of large or unusual cases which require additional resources, capital needs, as well as the operating environment and its operation needs.

There are no anticipated significant changes in funding sources.

Requests for Information

The financial report is designed to provide an overview of the finances of the Corporation for those with an interest in the Corporation. Questions concerning any of the information provided in this report or request for additional financial information should be addressed to the Corporation at 265 Spruce Street, Suite 101, Morgantown, WV 26505.

**PUBLIC DEFENDER CORPORATION
FOR THE SEVENTEENTH JUDICIAL CIRCUIT**

STATEMENT OF NET POSITION

JUNE 30, 2022

Assets	
Assets:	
Current assets:	
Cash and cash equivalents	\$ 1,330,532
Total Assets	
	\$ 1,330,532
Liabilities and Net Position	
Liabilities:	
Current liabilities:	
Accounts payable and accrued expenses	\$ 8,403
Total Liabilities	8,403
Net Position:	
Net investment in capital assets	-
Unrestricted	1,322,129
Total Net Position	1,322,129
Total Liabilities, Deferred Inflows of Resources, and Net Position	
	\$ 1,330,532

The notes to financial statements are an integral part of this statement.

**PUBLIC DEFENDER CORPORATION
FOR THE SEVENTEENTH JUDICIAL CIRCUIT**

**STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION**

YEAR ENDED JUNE 30, 2022

Operating Revenues:

WV Public Defender Services grant revenue	\$ 1,400,026
Total operating revenues	<u>1,400,026</u>

Operating Expenses:

Personnel services	46,308
Employee benefits	11,693
Support services	4,739
Office	<u>15,157</u>
Total operating expenses	<u>77,897</u>

Operating Income (Loss)

Change in Net Position	<u>1,322,129</u>
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Net Position:

Beginning of year	<u>-</u>
End of year	<u>\$ 1,322,129</u>

The notes to financial statements are an integral part of this statement.

**PUBLIC DEFENDER CORPORATION
FOR THE SEVENTEENTH JUDICIAL CIRCUIT**

STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2022

Cash Flows From Operating Activities:

Cash received from grants	\$ 1,400,026
Cash paid for personnel and goods and services	(69,494)
Net cash provided by (used in) operating activities	<u>1,330,532</u>

Net Increase (Decrease) in Cash and Cash Equivalents

1,330,532

Cash and Cash Equivalents:

Beginning of year	<u>-</u>
End of year	<u>\$ 1,330,532</u>

**Reconciliation of Operating Income (Loss) to Net Cash Provided by
(Used in) Operating Activities:**

Operating income (loss)	\$ 1,322,129
Change in assets, liabilities, and deferred outflows and inflows:	
Accounts payable and accrued expenses	<u>8,403</u>
Total adjustments	<u>8,403</u>
Net cash provided by (used in) operating activities	<u>\$ 1,330,532</u>

The notes to financial statements are an integral part of this statement.

PUBLIC DEFENDER CORPORATION FOR THE SEVENTEENTH JUDICIAL CIRCUIT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

1. Summary of Significant Accounting Policies

Description of the Reporting Entity

The Public Defender Corporation for the Seventeenth Judicial Circuit (Corporation) is a not-for-profit Corporation created under authority of Article 21, Chapter 29 of the West Virginia State Code. The Corporation is a discretely presented component unit of the State of West Virginia (State) and is funded by West Virginia Public Defender Services. The purpose of the Corporation is to provide high quality legal assistance to indigent persons, at no cost, who would be otherwise unable to afford adequate legal counsel. The Corporation was formed during the year ended June 30, 2022.

Component units are legally separate organizations for which the Corporation is financially accountable. The Corporation is financially accountable for an organization if it appoints a voting majority of the organization's governing board and (1) is able to significantly influence the programs or services performed or provided by the organization; or (2) is legally entitled to or can otherwise access the organization's resources; is legally obligated or has otherwise assumed the responsibility to finance deficits of or provide financial support to the organization; or is obligated for the debt of the organization. Based upon the application of these criteria, the Corporation has no component units.

The Corporation's management believes these financial statements present all activities for which the Corporation is financially accountable.

Enterprise Funds

Enterprise funds are accounted for in a manner similar to private business enterprises where the intent of management is that the costs and expenses, including depreciation, of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges and/or where management has decided that periodic determination of revenues earned, expenses incurred, and net income is appropriate for capital maintenance, public policy, management control, and accountability.

Basis of Accounting

Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the

PUBLIC DEFENDER CORPORATION FOR THE SEVENTEENTH JUDICIAL CIRCUIT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

measurements made. The accounting policies of the Corporation conform to accounting policies generally accepted in the United States of America. For financial statement presentation purposes, the Corporation utilizes the accrual basis of accounting. Under this method of accounting, revenues are recognized when they are earned. Expenses are recognized under the accrual basis of accounting when the liability is incurred.

The Corporation's operations are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets, deferred outflows of resources, liabilities and deferred inflows of resources associated with operations are included on the statement of net position. Net position is segregated based on restrictions imposed. The categories of net position are net investment in capital assets, restricted, and unrestricted. The statement of revenues, expenses, and changes in net position presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position.

Cash and Cash Equivalents

For the purpose of the statement of cash flows and for the presentation on the statement of net position, the Corporation considers all highly liquid investments with a maturity when purchased of three months or less to be cash equivalents.

Capital Assets

Capital assets are stated at cost. The Corporation provides for depreciation of capital assets on the straight-line method based upon estimated service lives ranging from 5 to 10 years. The Corporation's threshold for asset capitalization is \$1,000.

Net Position

Net position represents the difference between all other elements on the statement of net position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use either through enabling legislation adopted by the Corporation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The Corporation's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and

PUBLIC DEFENDER CORPORATION FOR THE SEVENTEENTH JUDICIAL CIRCUIT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

unrestricted net position is available. No portion of the Corporation's net position was restricted at June 30, 2022.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Insurance

Property and liability insurance coverage is considered adequate in the circumstances. See Note 3.

Budgetary

The Corporation is not legally required to establish an annual budget; however, the Corporation does approve a budget and monitors it internally.

Compensated Absences

It is the Corporation's policy to permit employees to accumulate earned but unused sick pay benefits. Sick benefits can be accumulated for unlimited days and carried forward to the subsequent fiscal year. When separated from employment, employees' sick leave benefits are considered ended, and no reimbursement is provided.

The liability for compensated absences reported in the financial statements consists of unpaid, accumulated annual vacation balances. Estimated obligations arise for vacation leave at the current rate of employee pay. Employees with less than 5 years of continuous full-time employment during any period earn 15 days per year. Employees with 5 years, but less than 10 years of full-time employment during any continuous 10-year period, earn 18 days per year. Employees with more than 10 years of continuous full-time employment earn 24 days per year.

Also, the Corporation grants sick leave based on time worked. Full-time employees earn 20 sick days for each year of service with no maximum accumulation. The Corporation does not

PUBLIC DEFENDER CORPORATION FOR THE SEVENTEENTH JUDICIAL CIRCUIT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

accrue any liability for sick leave because no amount is paid at the time of separation of employment. Upon retirement an employee may elect to use any accrued sick leave balances to increase their years of service at retirement but do not have the option for the Corporation to pay them a cash payout.

Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary fund. For the Corporation, these revenues are grants from West Virginia Public Defender Services.

Operating expenses are those expenses that are expended directly for the primary activity of the proprietary fund. For the Corporation, these expenses are primarily administrative, benefits, maintenance and operations, depreciation, and travel expenses.

Income Taxes

The Corporation has applied for and is awaiting final approval of its tax-exempt status from federal income tax under Section 501(c)(3) of the Internal Revenue Code. Therefore, no provision for income tax has been recorded in the accompanying financial statements. Additionally, management has not identified uncertain positions taken or expected to be taken.

Adopted Pronouncements

The following GASB Statements were adopted for the year ended June 30, 2022: Statement Nos. 87 (Leases), 92 (Omnibus 2020), 97 (Deferred Compensation Plans), and 99 (Omnibus 2022 – paragraphs 26 through 32). These statements had no significant impact on the Organization's financial statements for the year ended June 30, 2022.

Subsequent Events

Subsequent events have been evaluated through the Independent Auditor's Report date, which is the date the financial statements were available to be issued.

PUBLIC DEFENDER CORPORATION FOR THE SEVENTEENTH JUDICIAL CIRCUIT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

2. Cash

At June 30, 2022, the Corporation held cash and cash equivalents consisting of unexpended West Virginia Public Defender Services grant funds. West Virginia Public Defender Services considered this amount in determining the appropriate level of disbursements in the succeeding fiscal year necessary to fund the Corporation's normal operating activities.

Custodial credit risk is the risk that in the event of bank failure, the Corporation's deposits may not be returned to it. According to state law, public depositories must give security for all public funds in excess of those funds that are insured by the Federal Deposit Insurance Corporation (FDIC) or by any other agency or instrumentality of the federal government. These institutions may either specifically collateralize individual accounts in lieu of amounts insured by the FDIC or may pledge a pool of government securities valued at least 105% of the total value of public institutions that are able to abide by the laws covering insurance and collateralization of public funds.

3. Risk Management

The Corporation is exposed to various risks or loss related to torts, theft, or damage to and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The Board, pursuant to the provisions of State law, participates in the following risk management programs administered by the State.

Workers' Compensation Fund (WCF)

West Virginia has a single private insurance company which provides workers' compensation coverage to all employers in the State. Other private insurance companies began offering coverage to private-sector employers beginning July 1, 2008 and to government employers July 1, 2012. Nearly every employer in the State, including all boards of education, which have a payroll, must have coverage. The cost of all coverage, as determined by the private insurance company, is paid by the employers.

The WCF risk pool retains the risk related to the compensation of injured employees under the program.

PUBLIC DEFENDER CORPORATION FOR THE SEVENTEENTH JUDICIAL CIRCUIT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

Other Commercial Coverage

The Corporation is exposed to various other risks of loss related to torts; theft of, or damage to and destruction of assets; errors and omissions; injuries to employees; terrorism; natural disasters; and employee dishonesty for which the Corporation purchases commercial insurance coverage.

4. Contingencies

The Corporation's programs are funded from State sources, principal of which is programs of the West Virginia Public Defender Services. State grants received for specific purposes are subject to audit and review by grantor agencies. Such audits and reviews could result in requests for reimbursements to grantor agencies for expenditures disallowed under the terms of the grants. The amount, if any, of expenditures which may be disallowed by grantor agencies cannot be determined at this time, although management believes such amounts, if any, to be immaterial.

**Public Defender Corporation
for the Seventeenth Judicial Circuit
(A Component Unit of the State of West Virginia)**

Independent Auditor's Report
in Accordance with
Government Auditing Standards

Year Ended June 30, 2022

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

**Board of Directors
Public Defender Corporation for
the Seventeenth Judicial Circuit**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Public Defender Corporation for the Seventeenth Judicial Circuit (Corporation), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Corporation's basic financial statements, and have issued our report thereon dated October 12, 2022.

Report on Internal Control over Financial Reporting

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

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

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

Board of Directors
Public Defender Corporation for the
Thirteenth Judicial Circuit
Independent Auditor's Report on Internal Control over
Financial Reporting and on Compliance and Other Matters

Report on Compliance and Other Matters

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

Purpose of this Report

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

Maher Duessel

Pittsburgh, Pennsylvania
October 12, 2022

**PUBLIC DEFENDER CORPORATION
FOR THE SEVENTEENTH JUDICIAL CIRCUIT**

SCHEDULE OF FINDINGS AND RESPONSES

YEAR ENDED JUNE 30, 2022

NONE