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**THIRTY-FIFTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**

COLFAX, LOUISIANA

Annual Financial Report

For the Year Ended December 31, 1999

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8-9-00

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ROZIER, HARRINGTON & MCKAY

CERTIFIED PUBLIC ACCOUNTANTS

1407 PETERMAN DRIVE • ALEXANDRIA, LOUISIANA 71301

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June 9, 2000

Board of Directors
Thirty-Fifth Judicial District
Indigent Defender Board
Colfax, Louisiana

We have compiled the accompanying balance sheet of Thirty-Fifth Judicial District Indigent Defender Board as of December 31, 1999, and the related statements of revenues, expenditures, and changes in fund balance for the year then ended, and the accompanying supplementary information contained in the schedule of per diem paid to board members which is presented only for supplementary analysis purposes, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements and supplementary schedules information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Thirty-Fifth Judicial District Indigent Defender Board's financial position and the results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report dated June 9, 2000, on the results of our agreed-upon procedures.



ROZIER, HARRINGTON, & MCKAY
Certified Public Accountants

-Members-

American Institute of Certified Public Accountants • Society of Louisiana, CPAs

THIRTY-FIFTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
Combined Balance Sheet - All Fund Types and Account Groups
December 31, 1999

	<u>Governmental Fund Type General Fund</u>
<u>Assets:</u>	
Cash and Cash Equivalents	\$ 1,408
Accounts Receivable (Net of Allowance for Doubtful Accounts)	<u>3,722</u>
 Total Assets	 <u>\$ 5,130</u>
 <u>Liabilities and Fund Equity:</u>	
Liabilities:	
Accounts Payable	\$ 2,868
Payroll Taxes Accrued and Withheld	<u>376</u>
 Total Liabilities	 <u>3,244</u>
 Fund Equity:	
Unreserved Fund Balance	<u>1,886</u>
 Total Fund Equity	 <u>1,886</u>
 Total Liabilities & Fund Equity	 <u>\$ 5,130</u>

See the accompanying accountants' report.

THIRTY-FIFTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
Statement of Revenue, Expenditures and Changes in Fund Balance
Governmental Fund Types
For the Year Ended December 31, 1999

	General Fund
<u>Revenues:</u>	
Court Costs on Fines and Forfeitures	\$ 36,107
Fees from Indigents	5,603
State DAF Funds	5,000
Other	2,600
 Total Revenues	 49,310
 <u>Expenditures:</u>	
Salaries	2,732
Professional Services	48,925
Other	5,095
 Total Expenditures	 56,752
 Excess (Deficiency) of Revenues Over Expenditures	 (7,442)
 Fund Balance at Beginning of Year	 9,328
 Fund Balance at End of Year	 \$ 1,886

See the accompanying accountants' report.

THIRTY-FIFTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
Statement of Revenue, Expenditures and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Court Costs on Fines and Forfeitures	\$ 38,000	\$ 36,107	\$ (1,893)
Fees from Indigents	4,400	5,603	1,203
State DAF Funds	10,000	5,000	(5,000)
Other	2,682	2,600	(82)
 Total Revenues	 55,082	 49,310	 (5,772)
<u>Expenditures:</u>			
Salaries	2,720	2,732	(12)
Professional Services	52,020	48,925	3,095
Other	2,980	5,095	(2,115)
 Total Expenditures	 57,720	 56,752	 968
 Excess (Deficiency) of Revenues Over Expenditures	 (2,638)	 (7,442)	 (4,804)
 Fund Balance at Beginning of Year	 9,328	 9,328	 -
 Fund Balance at End of Year	 6,690	 1,886	 (4,804)

See the accompanying accountants' report.

THIRTY-FIFTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD

Schedule of Per Diem Paid to Board Members For the Year Ended December 31, 1999

For the year ended December 31, 1999, members of the governing board served without compensation.

See the Accompanying Accountants' Report

ROZIER, HARRINGTON & MCKAY

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June 9, 2000

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Directors
Thirty-Fifth Judicial District
Indigent Defender Board
Colfax, Louisiana

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the Thirty-Fifth Judicial District Indigent Defender Board and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Thirty-Fifth Judicial District Indigent Defender Board's compliance with certain laws and regulations during the year ended December 31, 1999, included in the *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

PUBLIC BID LAW:

1. Select all expenditures made during the year for material and supplies exceeding \$7,500, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

There were no expenditures made during the year for materials and supplies exceeding \$7,500 and no expenditures were made for public works exceeding \$100,000.

CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

-Members-

American Institute of Certified Public Accountants • Society of Louisiana, CPAs

***Thirty-Fifth Judicial District
Indigent Defender Board
June 9, 2000***

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with all payroll records.

4. Determine whether any of those employees included in the records obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management in agreed-upon procedure (3) appeared on the reports provided by management in agreed-upon procedure (2).

BUDGETING

5. Obtained a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the budget.

6. Trace the budget adoption and amendments to the minute book.

We traced the adoption of the original budget to the minutes of a meeting held on March 18, 1999, which indicated that the budget was unanimously adopted by the Governing Board of the Thirty-Fifth Judicial District Indigent Defender Board.

We traced the adoption of an amended budget to the minutes of a meeting held on September 10, 1999, which indicated that the budget was unanimously adopted by the Governing Board of the Thirty-Fifth Judicial District Indigent Defender Board..

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5 % or more or if actual expenditures exceed budgeted amounts by 5% or more.

Actual expenditures did not exceed the budget; however, Budgeted revenue did exceeded actual revenues. Furthermore, the unfavorable variance was more than the 5% permitted by law.

ACCOUNTING AND REPORTING

8. Randomly select six disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee.

**Thirty-Fifth Judicial District
Indigent Defender Board
June 9, 2000**

We examined supporting documentation for five of the six selected disbursements. For the five items tested, we found that payment was for the proper amount and made to the correct payee. The remaining disbursement consisted of a payment to Current, Inc. in the amount of \$20.95. The memo on the check indicated that the payment was for check printing charges; however, no documentation was available to support this transactions.

(b) determine if payments were properly coded to the correct fund and general ledger account.

All of the payments were properly coded to the correct fund and general ledger account.

(c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated that each check was signed by the Secretary/Treasurer and the Chief Indigent Defender. No further approval was required.

MEETINGS

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

The Indigent Defender Board is only required to post a notice of each meeting and the accompanying agenda on the door of the meeting facility. Although management has asserted that such documents were properly posted, we could not find any evidence supporting such assertion.

DEBT

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected the cash receipts journal for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

ADVANCES AND BONUSES

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advance, or gifts.

We inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

*Thirty-Fifth Judicial District
Indigent Defender Board
June 9, 2000*

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Thirty-Fifth Judicial District Indigent Defender Board and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.


ROZIER, HARRINGTON & MCKAY
CERTIFIED PUBLIC ACCOUNTANTS

**THIRTY-FIFTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
MANAGEMENT'S CORRECTIVE ACTION PLAN**

For the Year Ended December 31, 1999

SECTION I COMPILATION REPORT	
N/A – No findings of this nature were reported.	Response – N/A
SECTION II ATTESTATION REPORT	
1999-1, Budgets are required to be adopted before the year begins; however, the current budget was adopted March 18, 1999.	Response – In the future, management will schedule meetings in a manner that permits budget adoption before the year begins.
1999-2, Budgeted revenues exceeded the actual by a margin of more than 5%.	Response – In the future, management intends to monitor the budget and make amendments if necessary.
1999-3, No documentation was available to support one of the six disbursements selected for testing.	Response – Management considers this matter to be an isolated incident. In the future, documentation will be available to support all disbursements.
SECTION III MANAGEMENT LETTER	
N/A – No findings of this nature were reported.	Response – N/A

**THIRTY-FIFTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
SCHEDULE OF PRIOR YEAR FINDINGS**

For the Year Ended December 31, 1999

SECTION I COMPILATION REPORT	
N/A – No findings of this nature were reported.	Response – N/A
SECTION II ATTESTATION REPORT	
1998-1 Budgets are required to be adopted before the year begins; however, the current was adopted April 1, 1998.	Response – In the future, management will schedule meetings in a manner that permits budget adoption before the year begins.
1998-2 Actual expenditures exceeded the budget by a margin of more than 5%.	Response – In the future, management intends to monitor the budget and make amendments if necessary.
SECTION III MANAGEMENT LETTER	
N/A – No findings of this nature were reported.	Response – N/A

LOUISIANA ATTESTATION QUESTIONNAIRE
FOR THE YEAR ENDED DECEMBER 31, 1999

Appendix

RESOLUTION
INDIGENT DEFENDER BOARD
Thirty-Fifth Judicial District

WHEREAS, State Law requires the Indigent Defender Board to have an annual attestation conducted by an independent Certified Public Accountant,

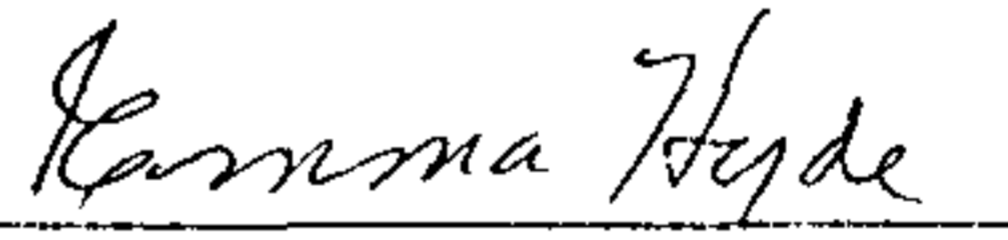
WHEREAS, the *Louisiana Attestation Questionnaire* is an integral component of the attestation engagement and

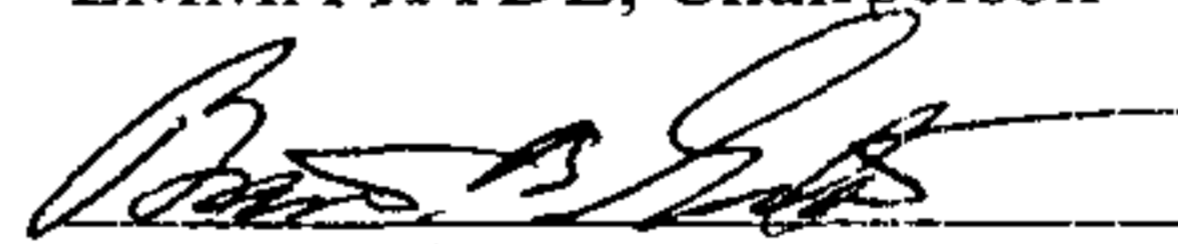
WHEREAS, the members of the Board have reviewed the responses appearing in the accompanying *Louisiana Attestation Questionnaire* and found the responses to be both accurate and complete.


BE IT RESOLVED, the accompanying *Louisiana Attestation Questionnaire* is hereby approved by the Indigent Defender Board of the Thirty-Fifth Judicial District, and

BE IT FURTHER RESOLVED, that the distribution of the accompanying *Louisiana Attestation Questionnaire* to the firm of Rozier, Harrington and McKay, Certified Public Accountants for use in completing of the attestation engagement is hereby approved.

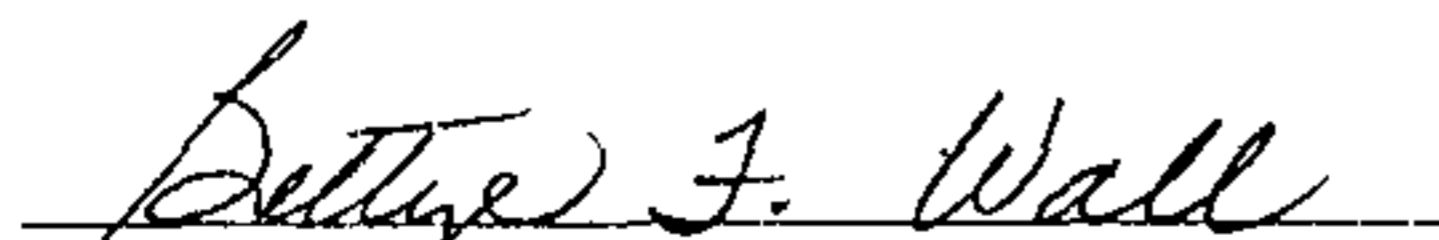
THUS DONE AND SIGNED, this 30th day of May, 2000.


EMMA HYDE, Chairperson


Bain B. Gilcrease


Thomas G. Wilson

ATTEST:


Secretary, Thirty-Fifth Judicial District
Indigent Defender Board

**LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)**

_____ (Date Transmitted)

_____ (Auditors)

In connection with your compilation of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/representations).

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..

Yes [] No []

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes [] No []

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [] No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes [] No []

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [] No []

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [] No []

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes [] No []

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes [] No []

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes [] No []

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes [] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

Secretary _____ Date

Treasurer _____ Date

Emma Hyde

President _____ Date