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EIGHTEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
PARISHES OF IBERVILLE, POINTE COUPEE AND
WEST BATON ROUGE, LOUISIANA
FINANCIAL STATEMENTS
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 JUL 19 2000

TABLE OF CONTENTS

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT	Page 3
GENERAL PURPOSE FINANCIAL STATEMENTS	
Balance Sheet - All Fund Types and Account Groups -	4
Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types -	5
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) - All Governmental Fund Types - General Funds -	6
Notes To Financial Statements	7
SUPPLEMENTAL INFORMATION	
Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed In Accordance with Government Auditing Standards	14
Schedule of Prior Year's Findings	16
Schedule of Current Year's Findings	17
Corrective Action Plan for Current Year Audit Findings	18

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AMERICAN INSTITUTE CPAs
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INDEPENDENT AUDITOR'S REPORT

April 24, 2000

To the Board of Directors
Eighteenth Judicial District Indigent Defender Board
Port Allen, Louisiana

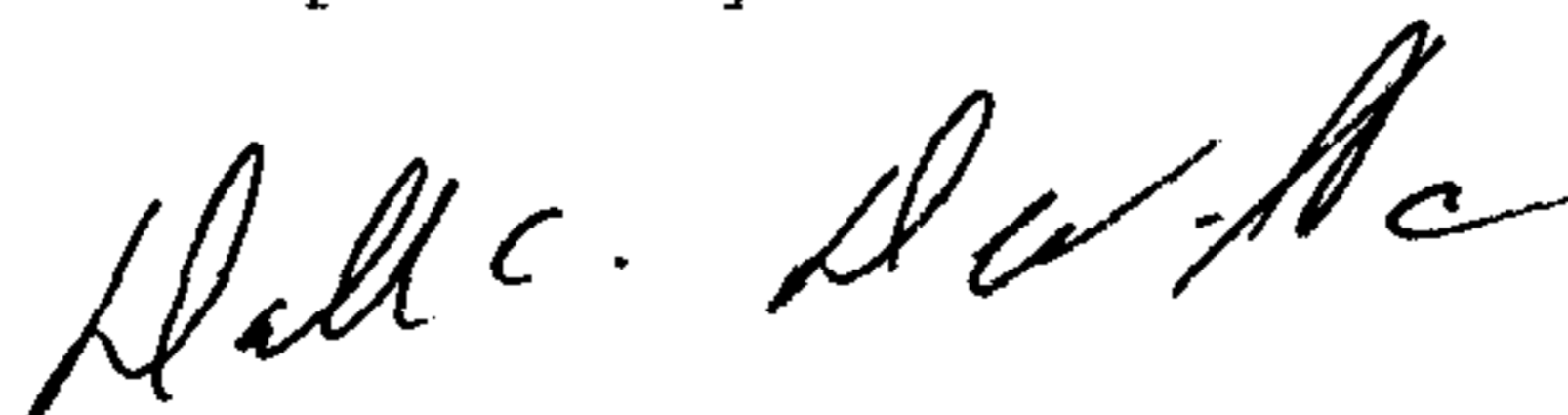
I have audited the accompanying general purpose financial statements of the Eighteenth Judicial District Indigent Defender Board as of December 31, 1999, and for the year then ended. These general purpose financial statements are the responsibility of the Eighteenth Judicial District Indigent Defender Board's management. My responsibility is to express an opinion of these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards for financial audits contained in the Government Auditing Standards issued by the United States General Accounting Office. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provided a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Eighteenth Judicial District Indigent Defender Board as of December 31, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated April 24, 2000, on Eighteenth Judicial District Indigent Defender Board's internal control over financial reporting and my test of its compliance with laws and regulations.

Respectfully submitted



EIGHTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
COMBINED BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1999

(With Comparative Totals for 1998)

	<u>GOVERNMENTAL FUND TYPE</u>	<u>ACCOUNT GROUP</u>	<u>TOTALS</u>	
	<u>GENERAL</u>	<u>GENERAL FIXED ASSETS</u>	<u>(MEMORANDUM ONLY)</u>	
			<u>1998</u>	<u>1997</u>
<u>ASSETS</u>				
Cash	\$116,746	-0-	\$116,746	\$14,484
Court Cost Receivable	42,330	-0-	42,330	26,139
Deposits	414	-0-	414	414
Equipment	-0-	\$25,835	25,835	24,340
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS	159,490	25,835	185,325	65,377
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
 <u>LIABILITIES AND EQUITY</u>				
LIABILITIES:				
Accounts Payable	\$2,725	-0-	\$2,725	\$1,420
Payroll Withholding Payable	937	-0-	937	746
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES	3,662	-0-	3,662	2,166
	<hr/>	<hr/>	<hr/>	<hr/>
EQUITY:				
Investment in General Fixed Assets	-0-	\$25,835	25,835	24,340
Fund Balance Unreserved-Undesignated	155,828	-0-	155,828	38,871
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUND EQUITY	155,828	25,835	181,663	63,211
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES AND EQUITY	159,490	25,835	185,325	65,377
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

EIGHTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUND TYPE-GENERAL FUND
YEARS ENDED DECEMBER 31, 1999

	<u>DECEMBER 31,</u>	
	<u>1999</u>	<u>1998</u>
<u>REVENUES</u>		
Court Cost on Fines	\$416,052	\$266,625
Bond Fees	22,412	14,918
LA Indigent Defender Board Grant	63,590	72,660
Interest Earnings	1,362	672
	<hr/>	<hr/>
TOTAL REVENUES	503,416	354,875
	<hr/>	<hr/>
<u>EXPENDITURES</u>		
CURRENT		
Salaries and Related Benefits	347,347	316,392
Accounting	12,889	10,968
Insurance	1,857	1,712
Supplies	5,016	7,088
Communications	1,602	1,696
Other	16,253	7,272
Capital Outlay	1,495	-0-
	<hr/>	<hr/>
TOTAL EXPENDITURES	386,459	345,128
	<hr/>	<hr/>
EXCESS OF REVENUES OVER EXPENDITURES	116,957	9,747
FUND BALANCE, January 1	38,871	29,124
	<hr/>	<hr/>
FUND BALANCE, December 31	155,828	38,871
	<hr/> <hr/>	<hr/> <hr/>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

EIGHTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (GAAP BASIS)
GOVERNMENTAL FUND TYPE-GENERAL FUND
YEAR ENDED DECEMBER 31, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>			
Court Cost on Fines	\$270,488	\$416,052	\$145,564
Bond Fees	21,453	22,412	959
Grant	98,000	63,590	(34,410)
Interest Earnings	1,363	1,362	(1)
TOTAL REVENUES	<u>391,304</u>	<u>503,416</u>	<u>112,112</u>
<u>EXPENDITURES</u>			
CURRENT			
Salaries	307,172	321,478	(14,306)
Payroll Taxes and Related	27,200	24,594	2,606
Travel	4,800	4,200	600
Accounting	11,856	12,889	(1,033)
Communications	1,860	1,602	258
Court Reporter	3,000	10,157	(7,157)
Postage	200	281	(81)
Professional	1,500	1,801	(301)
Insurance	1,700	1,857	(157)
Supplies	4,000	4,735	(735)
Other	-0-	95	(95)
Outside Attorney Fees	-0-	1,275	(1,275)
Witness Fees	1,200	-0-	1,200
Capital Outlay	4,000	1,495	2,505
TOTAL EXPENDITURES	<u>368,488</u>	<u>386,459</u>	<u>(17,971)</u>
EXCESS OF REVENUES OVER EXPENDITURES	22,816	116,957	94,141
FUND BALANCE, January 1	<u>38,871</u>	<u>38,871</u>	<u>-0-</u>
FUND BALANCE, December 31	<u><u>61,687</u></u>	<u><u>155,828</u></u>	<u><u>94,141</u></u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

EIGHTEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999

INTRODUCTION

The Eighteenth Judicial District Court Indigent Defender Board (Board) was established by the provisions of Louisiana Revised Statutes 15:144-149, to provide counsel to represent indigent (needy individuals) in criminal and quasi-criminal cases at the District Court level. The Judicial District encompasses the parishes of Iberville, Pointe Coupee and West Baton Rouge, Louisiana. The Board is composed of six members who are appointed by the district Court. Board members serve without compensation. The Board is funded by deductions from fines and forfeitures to administer the indigent defender system of the district court. Expenditures are governed by Act 653 of 1976 and actions of the Board.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the Eighteen Judicial District Indigent Defender Board have been prepared in conformity with generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. PRINCIPLES DETERMINING SCOPE OF REPORTING ENTITY

The Indigent Defender Board is a part of the operations of the District Court system. However, the district court system is fiscally dependent on the Iberville, Pointe Coupee and West Baton Rouge Parish Police Juries/Parish Councils for office space and courtrooms. In addition, the police jury's/parish council's general purpose financial statements would be incomplete or misleading without inclusion of the indigent defender board. For these reasons, the indigent defender board was determined to be a component unit of the above police juries/parish council, the financial reporting entity. The accompanying financial statements present information only the transactions of the Eighteenth Judicial District Indigent Defender Board and do not present information on the police juries/parish council, the general government services provided by that government unit, or the other governmental units that compise the financial reporting entity.

EIGHTEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999

C. FUND ACCOUNTING

The Indigent Defender Board uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the Indigent Defender Board are classified as governmental funds and account groups

Governmental funds are used to account for all or most of the Indigent Defender Board's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets and the servicing of general long-term debt. Governmental funds include:

General Fund - the general operating fund of the Indigent Defender Board accounts for all financial resources, except those required to be accounted for in other funds.

An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. The following two account groups are not "funds".

GENERAL FIXED ASSETS - The fixed assets (capital outlays) used in governmental fund type operations of the Council are accounted for (capitalized) in the General Fixed Assets Account Group and are recorded as expenditures in the government fund types when purchased.

Depreciation has not been provided on general fixed assets. All fixed assets are valued at historical cost. Donated fixed assets are stated at their estimated fair market value on the date donated.

EIGHTEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999

D. BASIS OF ACCOUNTING

The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheets. Operating statements of these funds represent increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds and agency funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Revenues are recognized when they become measurable and available as net current assets.

Court fees are considered "measurable" when received by the collecting governments and are recognized as revenue at that time.

Under the modified accrual basis of accounting, some revenues are susceptible to accrual while others are not. Major revenues treated as susceptible to accrual are court fees.

Expenditures

Expenditures are recognized under the modified accrual basis of accounting when the related fund liability is incurred.

E. BUDGETS

The Indigent Defender Board uses the following budget practices:

1. Annually, the accountant submits a proposed operating budget for the general fund, prepared on the modified accrual basis, to the Board for adoption.
2. Budget amendments involving the transfer of funds from one department, program or function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated require the approval of the respective Board.
3. All unencumbered budget appropriations, lapse at the end of each fiscal year.

EIGHTEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999

F. ENCUMBRANCES

The Indigent Defender Board does not follow the encumbrance method of accounting.

G. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest bearing demand deposits and money market accounts. Under state law, the Indigent Defender Board may deposit funds in demand deposits, interest bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

H. INVENTORIES

Inventories in governmental funds are considered immaterial and are recorded as expenditures when purchased.

I. PREPAID ITEMS

Insurance and similar services which extend over more than one accounting period have been recognized as expenditures when paid.

J. COMPENSATED ABSENCES

The Indigent Defender Board does not have a formal policy for vacation and sick leave.

K. LONG-TERM OBLIGATIONS

There are no long-term obligations.

L. TOTAL COLUMN ON COMBINED STATEMENTS

Total Column on the Combined Statements is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles, nor is such data comparable to consolidation. Inter-fund eliminations have not been made in the aggregation of this data.

EIGHTEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Expenditures Exceeding Appropriations

Excess of actual expenditures over budgeted expenditures in the following funds occurred during the years ended December 31, 1999.

	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
General Fund	\$368,488	\$386,459	(17,971)

NOTE 3 - CASH AND CASH EQUIVALENTS

At December 31, 1999, the Indigent Defender Board had cash and cash equivalent (book balances) totaling **\$116,746**. These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At year end, the Board had **\$118,636** in deposits (collected bank balances). These deposits are insured from risk by **\$100,000** of federal deposit insurance and **\$49,012** of pledged securities (market value) held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

NOTE 4 - RECEIVABLES AND PAYABLES

A. A Summary of Receivables follows:

CLASS OF RECEIVABLES

Court costs	\$42,330
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Accounts receivable are written-off under the direct write-off method whereby bad debts are recorded when a receivable is deemed uncollectible. If they are subsequently collected they are recorded as miscellaneous income. The direct charge-off method is not a material departure from GAAP as it approximates the valuation method.

EIGHTEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999

NOTE 5 - CHANGES IN FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>BALANCE</u> <u>12/31/98</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE</u> <u>12/31/99</u>
Equipment	\$24,340	\$1,495	\$-0-	\$25,835

NOTE 6 - PENSION PLAN

The Indigent Defender Board does not have a pension plan.

NOTE 7 - OTHER POST-EMPLOYMENT BENEFITS

The Indigent Defender Board does not have any retired employees and does not offer post-employment benefits.

NOTE 8 - LITIGATION AND CLAIMS

As of December 31, 1999, there was no litigation pending against the Indigent Defender Board, nor was the Board aware of any unasserted claims.

SUPPLEMENTAL INFORMATION

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

April 24, 2000

Members of the Board of Directors
18th Judicial District Indigent Defender Board
Parishes of Iberville, Pointe Coupee and West Baton Rouge, Louisiana

I have audited the financial statements of the 18th Judicial District Indigent Defender Board as of and for the year ended December 31, 1999, and have issued my report thereon dated April 24, 2000. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

COMPLIANCE

As part of obtaining reasonable assurance about whether 18th Judicial District Indigent Defender Board's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed instances of noncompliance that are required to be reported under Government Auditing Standards.

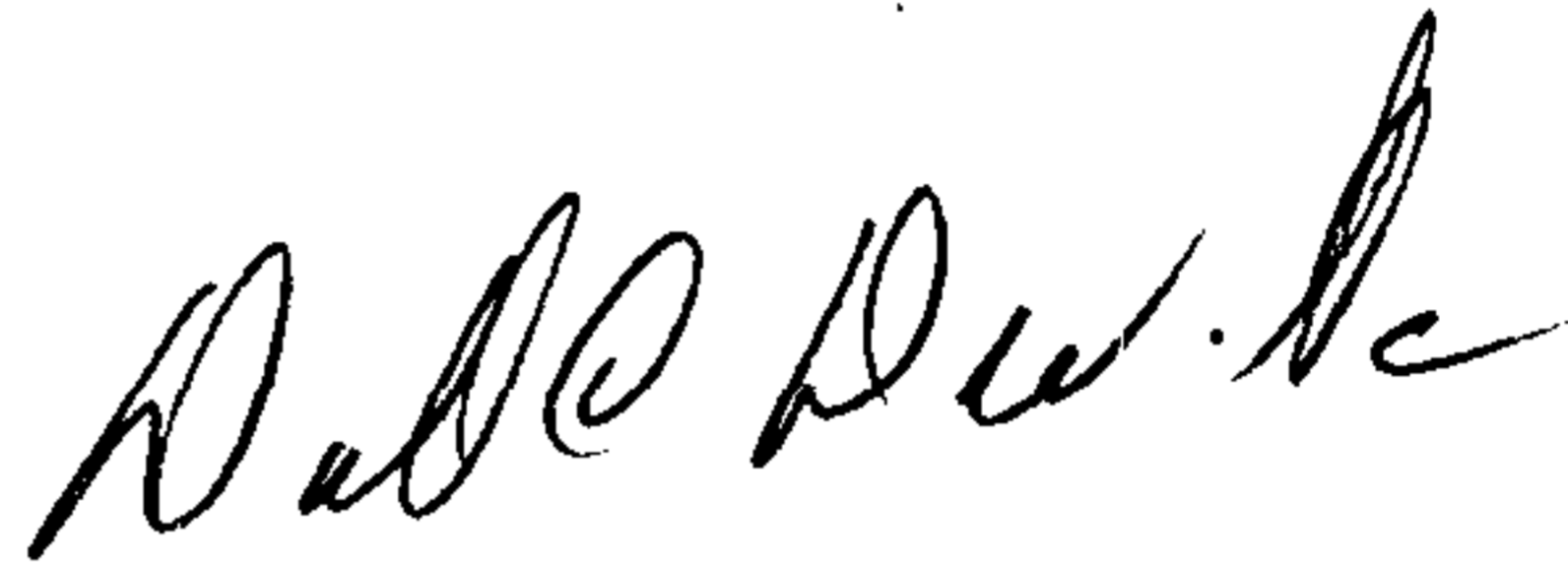
INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing my audit, I considered name's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, I noted certain matters involving the internal control over financial reporting and its operations that I consider to be reportable conditions. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgement, could adversely affect its ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

I noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the management, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and distribution is not limited.

A handwritten signature in black ink, appearing to read "R. D. D. W. S.", is written in a cursive style.

EIGHTEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
SCHEDULE OF PRIOR YEARS AUDIT FINDINGS
FOR YEAR ENDED DECEMBER 31, 1999

REF	FISCAL YEAR FINDING INITIALLY OCCURRED	DESCRIPTION OF FINDING	CORRECTIVE ACTION TAKEN (YES, NO, PARTIALLY)	CORRECTIVE ACTION/PARTIAL CORRECTIVE ACTION TAKEN
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NONE

EIGHTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
SCHEDULE OF CURRENT YEARS AUDIT FINDINGS
FOR YEAR ENDED DECEMBER 31, 1999

REPORTABLE CONDITION: Actual expenditures exceeded budgeted expenditures by \$17,971.

CAUSE: Increased salaries and court reporter cost.

EFFECT: Actual expenditures exceeded budgeted expenditures by \$17,971.

RECOMMENDATION: I recommend that the board more closely monitor its expenditures.

MANAGEMENT RESPONSE: The Board had a surplus of \$116,957 which was \$94,141 over budget due to increased revenues but will monitor expenditures more closely in the future.

* * * *

EIGHTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
FOR YEAR ENDED DECEMBER 31, 1999

REF NO.	DESCRIPTION OF FINDING	CORRECTIVE ACTION PLANNED	NAME OF CONTACT PERSON	ANTICIPATED COMPLETION DATE
1.	12-31-99 Actual Expenditures Exceeded Budgeted Expenditures By \$17,971.	Expenditures Will Be Monitored To Budgeted Amounts in 2000.	Bobby Stanley	12-31-00

* * * *