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**THIRD JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**

AGREED-UPON PROCEDURES

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 08-23-00

**THIRD JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
PARISHES OF LINCOLN AND UNION, LOUISIANA**

TABLE OF CONTENTS

December 31, 1999

	<u>PAGE</u>
AUDITOR'S REPORT ON APPLYING AGREED-UPON PROCEDURES	1-3
MANAGEMENT'S CORRECTIVE ACTION PLAN	4
SCHEDULE OF PRIOR YEAR FINDINGS	5
LOUISIANA ATTESTATION QUESTIONNAIRE	6-7

DON M. McGEHEE
(A Professional Accounting Corporation)
P.O. Box 1344
806 North Trenton
Ruston, Louisiana 71273-1344

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

Ms. Deanna D. McCallum, President
and Board of Directors
Third Judicial District Indigent Defender Board
P.O. Box 595
Ruston, Louisiana 71273-0595

I have performed the procedures included in the Louisiana Governmental Audit Guide and enumerated below, which were agreed to by the management of the Third Judicial District Indigent Defender Board and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Third Judicial District Indigent Defender Board's compliance with certain laws and regulations during the year ended December 31, 1999 included in the accompanying 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, I 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 \$15,000, 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 \$15,000. There were no expenditures made during the year 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 the president and each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of the president, each board member, and employees, as well as their immediate families.

I determined the above information was not needed. See #3 and #4 below for explanation.

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

Management had no employees during the period under examination.

4. Determine whether any of those employees included in the listing 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.

There were no employees during the period under examination. This step not applicable.

Budgeting

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

Management did not legally adopt a budget.

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

Management did not legally adopt a budget.

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 budget amounts by 5% or more.

No budget was adopted to compare to actual revenues and expenditures.

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;

I examined supporting documentation for all six disbursements and found that four of the six payments were in agreement with supporting documentation as to proper amount and correct payee. Two of the six payments did not agree with invoices maintained in the client's files.

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

All six payments were 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 approval from a board member.

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 - 12 (the open meetings law).

The Third Judicial District Indigent Defender Board is only required to post a notice of each meeting and the accompanying agenda on the door of the Indigent Defender Board's meeting place. Although management has asserted that such documents were properly posted, I could find no evidence supporting such assertion other than an unmarked copy of the notice and agenda for three meetings.

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.

I inspected copies of bank deposit slips 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 for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

The Indigent Defender Board does not have any employees.

I was 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, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of the Third 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.



Don M. McGehee
Certified Public Accountant
June 30, 2000

**THIRD JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
PARISHES OF LINCOLN AND UNION, LOUISIANA**

**MANAGEMENT'S CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED DECEMBER 31, 1999**

SECTION I COMPLIANCE WITH CERTAIN LAWS AND REGULATIONS

FINDINGS

MANAGEMENT'S RESPONSES

1999-1 Management did not adopt a budget.

The Indigent Defender Board is not required by state law to adopt a budget.

1999-2 No evidence to support assertion that agendas for meetings were properly posted. Recommend a copy of the meeting notice and accompanying notice be maintained in the minute book.

The Chief Indigent Defender will maintain a copy of the meeting notice and accompanying agenda for each meeting in the minute book beginning in July, 2000.

1999-3 No evidence to support a portion of amounts paid for two disbursements selected testwork. Recommend support for all disbursements be maintained in the files.

Amount of disbursements not supported by proper documentation were approved by the Board. No documentation was made. Beginning July 2000, documentation will be maintained for all disbursements made.

**THIRD JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
PARISHES OF LINCOLN AND UNION, LOUISIANA**

**SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 1999**

SECTION I COMPLIANCE WITH CERTAIN LAWS AND REGULATIONS

FINDINGS	CURRENT YEAR STATUS
1998-1 Management did not adopt a budget.	Resolved - See 1999-1.
1998-2 No evidence to support assertion that agendas for meetings were properly posted.	Partially Resolved - See 1999-2

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

6/13/00 (Date Transmitted)

Don McGehee CPA
Sas N. Wrenten
Buston, LA 71270

(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 [] N/A

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

Michael S. Eagle President 6-16-00 Date

WILLIAM D. EDWARDS, CPA APAC
206 REYNOLDS DRIVE, G-2
RUSTON, LA 71270
318-251-2196

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2000 JUL -5 AM 11: 27

THIRD JUDICIAL DISTRICT IDB
P. O. BOX 595
RUSTON, LA 71270

I have compiled the accompanying balance sheet of Third Judicial District Indigent Defender Board, a quasi-governmental organization, as of December 31, 1999 and the related statement of income for the one and twelve months ended December 31, 1999 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, information that is the representation of management. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them. However, I did become aware of a departure from generally accepted accounting principles that is described in the following paragraph

A statement of cash flows for the period ended December 31, 1999, has not been presented. Generally accepted accounting principles require that such a statement be presented when financial statements purport to present financial position and result of operations.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted influence the user's conclusions about the company's financial position and results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.



William D. Edwards
January 20, 2000

06/30/00

Third Judicial District Indigent Defender Board
Balance Sheet
As of December 31, 1999

	Dec 31, '99
ASSETS	
Current Assets	
Checking/Savings	
1000 · Checking Account-Operating	19,166.80
1005 · Savings Account	39,329.11
Total Checking/Savings	58,495.91
Other Current Assets	
1010 · CD-Marion State Bank	82,836.13
1012 · CD - American Bank	53,042.07
Total Other Current Assets	135,878.20
Total Current Assets	194,374.11
Other Assets	
1015 · Fees Due	12,168.95
Total Other Assets	12,168.95
TOTAL ASSETS	<u>206,543.06</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	277,616.81
Net Income	-71,073.75
Total Equity	206,543.06
TOTAL LIABILITIES & EQUITY	<u>206,543.06</u>

06/30/00

Third Judicial District Indigent Defender Board
P&L Year-to-Date Comparison
 January through December 1999

	Jan - Dec '99	Jan - Dec '99
Income		
4000 · Bond Forfeiture Funds	33,426.81	33,426.81
4001 · Interest Income	9,806.47	9,806.47
4002 · La. Indigent Board	5,000.00	5,000.00
4003 · Lincoln Parish	73,542.77	73,542.77
4004 · Other Income	600.00	600.00
4005 · Probation Office	15,493.63	15,493.63
4006 · Ruston City Marshall	47,223.60	47,223.60
4007 · Union Parish	32,533.38	32,533.38
Total Income	217,626.66	217,626.66
Expense		
6001 · Accounting		
6400 · Attestation	800.00	800.00
6001 · Accounting - Other	6,165.00	6,165.00
Total 6001 · Accounting	6,965.00	6,965.00
6003 · Attorney Fees (Non CID)		
6004 · Attorney Fees - In Process	-1,335.00	-1,335.00
6003 · Attorney Fees (Non CID) - Other	16,054.50	16,054.50
Total 6003 · Attorney Fees (Non CID)	14,719.50	14,719.50
6005 · Books and Publications	1,660.00	1,660.00
6006 · Chief Indigent Defender	72,583.29	72,583.29
6007 · Insurance Expense	550.00	550.00
6011 · Other Expenses	319.80	319.80
6012 · Postage Expense	76.00	76.00
6013 · Rent Expense	6,743.20	6,743.20
6016 · Court Reporter	7,368.10	7,368.10
6017 · Travel - Board Members	15.12	15.12
6100 · Automobile Expense	30.87	30.87
6105 · Attorney Contracts		
6106 · Gina Spann	39,000.00	39,000.00
6107 · Chuck Middleton	33,432.76	33,432.76
6108 · Robert Earle	30,750.03	30,750.03
6109 · Danny Tatum	8,000.00	8,000.00
6111 · DEANNA MCCALLUM	16,000.00	16,000.00
6112 · Chuck Earle	13,666.68	13,666.68
6105 · Attorney Contracts - Other	0.00	0.00
Total 6105 · Attorney Contracts	140,849.47	140,849.47
6200 · Office Supplies		
6201 · Lewis Jones	21,666.71	21,666.71
6202 · Chuck Middleton	2,083.35	2,083.35
6203 · Robert Earle	8,000.00	8,000.00
6204 · Chuck Earle	4,000.00	4,000.00
Total 6200 · Office Supplies	35,750.06	35,750.06
6300 · EXPERT WITNESS	1,070.00	1,070.00
6999 · Uncategorized Expenses	0.00	0.00
Total Expense	288,700.41	288,700.41
Net Income	-71,073.75	-71,073.75