

**OFFICIAL  
FILE COPY**  
**DO NOT SEND OUT**

(Xerox necessary  
copies from this  
copy and PLACE  
BACK in FILE)

TWENTY-FIRST JUDICIAL DISTRICT COURT  
INDIGENT DEFENDER BOARD  
AMITE, LOUISIANA

REPORT ON AUDIT OF  
GENERAL PURPOSE FINANCIAL STATEMENTS

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 08-09-00

TWENTY-FIRST JUDICIAL DISTRICT COURT  
INDIGENT DEFENDER BOARD  
Amite, Louisiana

GENERAL PURPOSE FINANCIAL STATEMENTS

For the Year Ended December 31, 1999

CONTENTS

	<u>PAGE</u>
INDEPENDENT AUDITOR'S REPORT	1 - 2
GENERAL PURPOSE FINANCIAL STATEMENTS (COMBINED STATEMENTS - OVERVIEW)	
Balance Sheet - All Fund Types and Account Groups	4
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances	5
NOTES TO THE FINANCIAL STATEMENTS	6 - 12
OTHER INDEPENDENT AUDITOR'S REPORTS AND FINDINGS AND RECOMMENDATIONS	
Independent Auditor's Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of General Purpose Financial Statements Performed in Accordance with <i>Government Auditing         Standards</i>	15 - 16
Findings and Recommendations	18
Corrective Action Plan for Current Year Audit Findings	20
Summary Schedule of Prior Audit Findings	22



# Durnin & James

CERTIFIED PUBLIC ACCOUNTANTS  
A Professional Corporation

HAMMOND, LA • AMITE, LA

John N. Durnin, CPA  
Dennis E. James, CPA  
Bryon C. Garrety, CPA

Charles D. Mathews, CPA  
Jessie Travis-Gill, CPA  
Charles L. Dismukes, Jr., CPA

Member  
American Institute of  
Certified Public Accountants

Member  
Society of Louisiana  
Certified Public Accountants

May 18, 2000

## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Twenty-First Judicial District Court  
Indigent Defender Board  
Amite, Louisiana

We have audited the accompanying general purpose financial statements of the Twenty-First Judicial District Court Indigent Defender Board as of and for the year ended December 31, 1999, as listed in the table of contents. These general purpose financial statements are the responsibility of the Twenty-First Judicial District Court Indigent Defender Board's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the 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. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Twenty-First Judicial District Court 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*, we have also issued our report dated May 18, 2000, on our consideration of the Twenty-First Judicial District Court Indigent Defender Board's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

TWENTY-FIRST JUDICIAL DISTRICT COURT  
INDIGENT DEFENDER BOARD

The financial information for the preceding year which is included for comparative purposes was taken from the financial report for that year in which the previous accountant expressed an unqualified opinion on the general purpose financial statements of the Twenty-First Judicial District Court Indigent Defender Board.

Respectfully submitted,

*Durnin & James*

DURNIN & JAMES, CPA'S, P.C.

GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)

TWENTY-FIRST JUDICIAL DISTRICT COURT  
INDIGENT DEFENDER BOARD  
Amite, Louisiana

BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
December 31, 1999

	<u>GOVERNMENTAL FUNDS</u>	<u>ACCOUNT GROUPS</u>	<u>TOTAL</u>	
	<u>GENERAL FUND</u>	<u>GENERAL FIXED ASSETS</u>	<u>(MEMORANDUM ONLY)</u>	
			<u>1999</u>	<u>1998</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$257,304	\$ -	\$257,304	\$255,414
Investments	207,914	-	207,914	199,484
Receivables	41,531	-	41,531	146,604
Prepaid items	3,997	-	3,997	4,148
Other assets: security deposit	529	-	529	529
Equipment and furniture	<u>-</u>	<u>85,946</u>	<u>85,946</u>	<u>70,495</u>
<b>TOTAL ASSETS</b>	<b><u>\$511,275</u></b>	<b><u>\$ 85,946</u></b>	<b><u>\$597,221</u></b>	<b><u>\$676,674</u></b>
 <b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 5,581	\$ -	\$ 5,581	\$ 2,672
Payroll taxes	<u>1,176</u>	<u>-</u>	<u>1,176</u>	<u>39</u>
<b>Total Liabilities</b>	<b>\$ 6,757</b>	<b>\$ -</b>	<b>\$ 6,757</b>	<b>\$ 2,711</b>
 <b>Fund Equity:</b>				
Investment in general fixed assets	\$ -	\$ 85,946	\$ 85,946	\$ 70,495
Fund balances: Unreserved - undesignated	<u>504,518</u>	<u>-</u>	<u>504,518</u>	<u>603,468</u>
<b>Total Fund Equity</b>	<b><u>\$504,518</u></b>	<b><u>\$ 85,946</u></b>	<b><u>\$590,464</u></b>	<b><u>\$673,963</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$511,275</u></b>	<b><u>\$ 85,946</u></b>	<b><u>\$597,221</u></b>	<b><u>\$676,674</u></b>

The accompanying notes are an integral part of this statement.

TWENTY-FIRST JUDICIAL DISTRICT COURT  
INDIGENT DEFENDER BOARD  
Amite, Louisiana

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES

For the Year Ended December 31, 1999

	1999	1998
<b>REVENUES</b>		
Court cost on fines and forfeitures	\$ 529,354	\$ 490,910
Fees from indigents	131,975	128,625
State grants	17,000	150,876
Interest earnings	15,605	15,801
Donated equipment	5,000	-
<b>TOTAL REVENUES</b>	<b>\$ 698,934</b>	<b>\$ 786,212</b>
<b>EXPENDITURES</b>		
Salaries and related benefits	\$ 678,018	\$ 594,423
Other attorneys	17,000	3,643
Professional fees	14,895	11,740
Conference	1,009	954
Dues	3,834	1,083
Conflict cases	-	1,752
Insurance	10,881	10,747
Office supplies	7,999	8,834
Repairs and maintenance	5,959	290
Uniforms	1,065	2,474
Utilities and telephone	12,623	10,533
Capital outlay	15,451	10,407
Travel	12,604	10,800
Rent - office	8,750	6,000
Rent - post office box	44	94
Rent - storage	1,740	1,142
Publications	2,001	1,887
Postage	1,541	1,671
Bank charges	74	1
Software maintenance	700	189
Photocopy expenses	318	1,200
Outside services	-	1,328
Supplies	664	569
Meals	19	19
Advertising	695	-
<b>TOTAL EXPENDITURES</b>	<b>\$ <u>797,884</u></b>	<b>\$ <u>681,780</u></b>
<b>EXCESS OF REVENUES (EXPENDITURES)</b>	<b>\$ (98,950)</b>	<b>\$ 104,432</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b><u>603,468</u></b>	<b><u>499,036</u></b>
<b>FUND BALANCE AT END OF YEAR</b>	<b><u>\$ 504,518</u></b>	<b><u>\$ 603,468</u></b>

The accompanying notes are an integral part of this statement.

TWENTY-FIRST JUDICIAL DISTRICT COURT  
INDIGENT DEFENDER BOARD  
Amite, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 1999

	<u>Page</u>
INTRODUCTION	7
1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES	7
A. BASIS OF PRESENTATION	7
B. REPORTING ENTITY	7
C. FUND ACCOUNTING	7 - 8
D. BASIS OF ACCOUNTING	8
E. BUDGETARY PRACTICES	8
F. CASH AND CASH EQUIVALENTS	8
G. INVESTMENTS	8 - 9
H. PREPAID ITEMS	9
I. FIXED ASSETS	9
J. COMPENSATED ABSENCES	9
K. RETIREMENT SYSTEM	9
L. LONG-TERM OBLIGATIONS	9
M. FUND EQUITY	9
N. TOTAL COLUMNS ON STATEMENTS	10
2. CASH AND CASH EQUIVALENTS	10
3. INVESTMENTS	10 - 11
4. RECEIVABLES	11
5. CHANGES IN GENERAL FIXED ASSETS	11
6. LEASES	11
7. RELATED PARTY TRANSACTIONS	12
8. LITIGATION	12



TWENTY-FIRST JUDICIAL DISTRICT COURT  
INDIGENT DEFENDER BOARD  
Amite, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 1999

INTRODUCTION

The Twenty-First Judicial District Court Indigent Defender Board (Indigent Defender Board) was established in compliance with Louisiana Revised Statutes, to provide and compensate counsel appointed to represent indigents in criminal and quasi-criminal cases on the district court level. The judicial district encompasses the parishes of Livingston, St. Helena and Tangipahoa, Louisiana. The Indigent Defender Board is comprised of seven members who shall be appointed by the Judges of the Twenty-First Judicial District Court, for terms not to exceed five years. Members shall serve without compensation, but may be reimbursed for necessary out-of-pocket expenses. The Indigent Defender Board has both full and part-time employees.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

B. REPORTING ENTITY

For the financial reporting purposes, in conformance with GASB Codification Section 2100, the Indigent Defender Board is a part of the district court system of the State of Louisiana. However, the state statutes that created the district boards also gave each of the boards control over their own operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. The Indigent Defender Board is financially independent and operates autonomously from the State of Louisiana and independent from the district court system. Therefore, the Indigent Defender Board reports as a reporting entity, not as a component unit and the general purpose financial statements include only the transactions of the Indigent Defender Board.

C. FUND ACCOUNTING

The 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

TWENTY-FIRST JUDICIAL DISTRICT COURT  
INDIGENT DEFENDER BOARD  
Amite, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

recorded in the funds because they do not directly affect net expendable available financial resources.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The General Fund is accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The operating statement presents increases and decreases in net current assets. The modified accrual basis of accounting is used by the General Fund. The General Fund uses the following practices in recording revenues and expenditures:

Revenues

Bond forfeiture fees and fees from indigents are recognized when they become measurable and available as net current assets. The fees are considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenue at that time. Grants are recognized as income when measurable and available as net current assets.

Expenditures

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

E. BUDGETARY PRACTICES

The Indigent Defender Board is not defined as a political subdivision as per R.S. 39:1302, and therefore not required to have a budget. The Indigent Defender Board did not prepare a budget for 1999.

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest bearing demand deposits and time certificates of deposit. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the board may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States. Cash and cash equivalents are insured through the Federal Deposit Insurance Corporation.

G. INVESTMENTS

Investments are limited by Louisiana Revised Statute (R.S.) 33:2955 and the

TWENTY-FIRST JUDICIAL DISTRICT COURT  
INDIGENT DEFENDER BOARD  
Amite, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

board's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are recorded at cost plus accrued interest. Investments are insured through the Federal Deposit Insurance Corporation.

H. PREPAID ITEMS

The prepaid items represent unexpired insurance cost that was paid in 1999.

I. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

J. COMPENSATED ABSENCES

Vacation and sick leave policies are set by the Indigent Defender Board. Employees receive four weeks vacation if continuously employed for ten years, three weeks if continuously employed for five years and two weeks if continuously employed for one year. Vacation leave does not accrue. Sick leave is accumulated at the rate of one day per month beginning with the first full month of employment. Sick leave may be accrued up to a maximum of ninety days. Accrued sick leave will not be paid to an employee upon termination; therefore, no accruals for sick leave are reflected in these general purpose financial statements. The holidays designated as court holidays by the State Legislature are observed.

K. RETIREMENT SYSTEM

Employees of the Indigent Defender Board participate in the Social Security System. The attorneys began participation in the Social Security System as of July 1991. The Indigent Defender Board remits matching portions of the social security contributions. The Indigent Defender Board has no liability for employee pension benefits.

L. LONG-TERM OBLIGATIONS

There were no long-term obligations at December 31, 1999.

M. FUND EQUITY

Reservations of equity show amounts that are not appropriate for expenditure or are legally restricted for specific uses. The purpose for each is indicated by the account title on the face of the balance sheet.

TWENTY-FIRST JUDICIAL DISTRICT COURT  
INDIGENT DEFENDER BOARD  
Amite, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

N. TOTAL COLUMNS ON STATEMENTS

The total columns on the statements are captioned "Memorandum Only" to indicate they are presented only to facilitate financial analysis. Data in these columns does not present financial position or results of operations, in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. CASH AND CASH EQUIVALENTS

At December 31, 1999, the Indigent Defender Board has cash and cash equivalents totaling \$257,241 as follows:

Total cash and cash equivalents	\$ 257,304
Less: Petty cash	<u>      (63)</u>
 Interest bearing demand deposits	 \$ <u>257,241</u>

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 December 31, 1999, the Indigent Defender Board has \$235,760 in deposits (collected bank balances). These deposits are secured from risk by \$235,760 of federal deposit insurance.

3. INVESTMENTS

At December 31, 1999, the Indigent Defender Board has investments totaling \$207,914 as follows:

	<u>Carrying Amount</u>	<u>Market Value</u>
Certificate of Deposit	\$ 61,463	\$ 61,463
Certificate of Deposit	41,535	41,535
Certificate of Deposit	26,782	26,782
Certificate of Deposit	27,658	27,658
Certificate of Deposit	15,848	15,848
Certificate of Deposit	<u>34,628</u>	<u>34,628</u>
Total	<u>\$207,914</u>	<u>\$207,914</u>

TWENTY-FIRST JUDICIAL DISTRICT COURT  
INDIGENT DEFENDER BOARD  
Amite, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

The Indigent Defender Board invests some of its available cash in Certificates of Deposit (CDs). Time deposits with original maturities of 90 days or more are considered to be investments. These certificates are insured by \$150,476 of federal deposit insurance and \$57,438 of pledged securities.

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 3, R.S. 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the board that the fiscal agent has failed to pay deposited funds upon demand.

**4. RECEIVABLES**

The following is a summary of receivables at December 31, 1999:

<u>Class of Receivables</u>	
Court costs	\$ 41,531
State grant	<u>          -</u>
Total	<u>\$ 41,531</u>

**5. CHANGES IN GENERAL FIXED ASSETS**

The summary of changes in general fixed assets follows:

	Balance January <u>1, 1999</u>	<u>Additions</u>	<u>Deductions</u>	Balance December <u>31, 1999</u>
Furniture & Equipment	\$ <u>70,495</u>	\$ <u>15,451</u>	\$ -	\$ <u>85,946</u>
Total	\$ <u>70,495</u>	\$ <u>15,451</u>	\$ -	\$ <u>85,946</u>

**6. LEASES**

The Indigent Defender Board is renting some of its office space. There is no formal written agreement. The rental terms are as follows: 1) monthly payments of \$700; 2) minor repairs and maintenance on the building. The office rent expense for 1999 was \$8,750.

The Indigent Defender Board entered into a one-year lease agreement beginning on April 8, 1998 and ending on April 7, 1999 to rent storage space. The rent is \$57 per month. Other storage space is leased by the month as needed. The storage rent expense for 1999 was \$1,740.

TWENTY-FIRST JUDICIAL DISTRICT COURT  
INDIGENT DEFENDER BOARD  
Amite, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

7. RELATED PARTY TRANSACTIONS

There were no related party transactions for the year ended December 31, 1999.

8. LITIGATION

As of December 31, 1999, the Indigent Defender Board was not involved in any pending or aware of any threatened litigation.

OTHER INDEPENDENT AUDITOR'S REPORTS  
AND FINDINGS AND RECOMMENDATIONS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND  
ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS





# Durnin & James

CERTIFIED PUBLIC ACCOUNTANTS  
A Professional Corporation

HAMMOND, LA • AMITE, LA

John N. Durnin, CPA  
Dennis E. James, CPA  
Bryon C. Garrety, CPA

Charles D. Mathews, CPA  
Jessie Travis-Gill, CPA  
Charles F. Dismukes, Jr., CPA

Member  
American Institute of  
Certified Public Accountants

Member  
Society of Louisiana  
Certified Public Accountants

May 18, 2000

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF GENERAL PURPOSE  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS

Board of Directors  
Twenty-First Judicial District Court  
Indigent Defender Board  
Amite, Louisiana

We have audited the general purpose financial statements of the Twenty-First Judicial District Court Indigent Defender Board (Indigent Defender Board) as of and for the year ended December 31, 1999, and have issued our report thereon dated May 18, 2000. We conducted our 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 the Twenty-First Judicial District Court Indigent Defender Board's financial statements are free of material misstatement, we 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 our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instance of noncompliance that is required to be reported under *Government Auditing Standards*.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Twenty-First Judicial District Court Indigent Defender Board's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that in our judgement could adversely affect Twenty-First Judicial District

TWENTY-FIRST JUDICIAL DISTRICT COURT  
INDIGENT DEFENDER BOARD

Court Indigent Defender Board's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. A reportable condition is described in the accompanying schedule of findings and recommendations as item 99-1.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities 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.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, of the reportable conditions described above, we consider item number 99-1 to be a material weakness.

This report is intended for the information of management and the Louisiana Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,

*Durnin & James*

DURNIN & JAMES, CPA's, P.C.

FINDINGS AND RECOMMENDATIONS

TWENTY-FIRST JUDICIAL DISTRICT COURT  
INDIGENT DEFENDER BOARD  
Amite, Louisiana

CURRENT YEAR AUDIT FINDINGS  
For the Year Ended December 31, 1999

FINDINGS AND RECOMMENDATIONS

COMPLIANCE

None.

INTERNAL CONTROL OVER FINANCIAL REPORTING

99-1 - Invoices Not Approved

FINDING

During our audit and testing of expenditures, we noted 15 instances out of 25 in which invoices did not contain evidence of management's approval for payment, nor cancellation after payment.

RECOMMENDATION

We recommend that the Board acquire a stamp which would contain approval for payment, date paid, check number and general ledger account number, at a minimum. All invoices should be stamped, approved and canceled.

MANAGEMENT'S RESPONSE

In management's corrective action plan dated June 19, 2000, the Chief Defender indicated that the recommended stamp will be acquired and utilized as recommended.

CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS

JUDICIAL EXPENSE FUND OF THE  
TWENTY-FIRST JUDICIAL DISTRICT COURT  
Amite, Louisiana

CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS  
For the Year Ended December 31, 1999

<u>Ref.#</u>	<u>Description of Finding</u>	<u>Corrective Action Plan</u>	<u>Name of Contact Person</u>	<u>Anticipated Completion Date</u>
99-1	Invoices not approved	Acquire approval stamp for approving and canceling invoices.	Reginald McIntyre	July 1, 2000

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

TWENTY-FIRST JUDICIAL DISTRICT COURT  
 INDIGENT DEFENDER BOARD  
 Amite, Louisiana

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Year Ended December 31, 1999

Ref.#	Fiscal Year Findings Initially Occurred	Description of Findings	Corrective Action Taken	Plan Corrective Action - Partial Corrective Action Taken
-------	---	-------------------------	-------------------------------	---

Section I-Compliance and Internal Control Material to the Financial Statements

98-1	1997	Deposits are not being made in a timely fashion.	Yes	
------	------	--	-----	--