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EIGHTEENTH JUDICIAL DISTRICT
INDIGENT DEFENSE BOARD
CARLENE OF IRREVILLE, POINTE COUPEE AND
WEST BAYOU BOUZE, LOUISIANA
FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1962

Under provisions of state law this report is a public document. A copy of the report has been transmitted to the entity and other appropriate public officials. This 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 3-27-64

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INDEPENDENT AUDITOR'S REPORT

February 10, 2004

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, 2003, 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 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 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, 2003, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, I have also issued a report dated February 10, 2004, on our consideration of Eighteenth Judicial District Indigent Defender Board's internal control over financial reporting and our tests of its compliance with laws and regulations. That report is an integral part of an audit performed in accordance with Governmental Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Donald C. DeVille

**SIXTEENTH JUDICIAL DISTRICT INCIDENT DEFENSE BOARD
 PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BAYOU BOGUE, LOUISIANA
 COMBINED BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS
 DECEMBER 31, 2003**

(With Comparative Totals for 2002)

	GOVERNMENTAL FUND TYPE	ACCOUNT GROUP	TOTALS	
		GENERAL FIXED ASSETS	MEMORANDUM ONLY DECEMBER 31,	
	GENERAL		2003	2002
ASSETS				
Cash	\$87,879	-0-	\$87,879	\$123,845
Court Cost Receivable	32,730	-0-	32,730	38,048
Deposits	-0-	-0-	-0-	-0-
Equipment	-0-	\$30,535	\$30,535	30,535
TOTAL ASSETS	<u>100,409</u>	<u>30,535</u>	<u>130,944</u>	<u>211,428</u>
LIABILITIES AND EQUITY				
LIABILITIES:				
Accounts Payable	\$2,430	\$-0-	\$2,430	\$1,300
Payroll Withholding Payable	-0-	-0-	-0-	-0-
TOTAL LIABILITIES	<u>2,430</u>	<u>-0-</u>	<u>2,430</u>	<u>1,300</u>
EQUITY:				
Investment in General Fixed Assets	-0-	30,535	30,535	30,535
Fund Balance Unreserved-Undesignated	97,979	-0-	97,979	179,793
TOTAL FUND EQUITY	<u>97,979</u>	<u>30,535</u>	<u>128,514</u>	<u>210,328</u>
TOTAL LIABILITIES AND EQUITY	<u>100,409</u>	<u>30,535</u>	<u>130,944</u>	<u>211,428</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

SIXTEENTH JUDICIAL DISTRICT INDIANT DEFENDER BOARD
CITIES OF INNOVILLA, POINTS COOPER AND WEST BAYON BOUGE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUND TYPE-GENERAL FUND
YEARS ENDED DECEMBER 31, 2003
(With Comparative Totals for 2002)

	YEAR ENDED	
	DECEMBER 31,	
	2003	2002
REVENUES		
Court Cost on Fines	\$449,805	\$458,904
Bond Fees	29,481	64,279
LA Indigent Defender Board Grant	3,000	3,000
Interest Earnings	2,343	3,000
Reimbursements	1,800	-0-
TOTAL REVENUES	479,331	529,183
EXPENDITURES		
CURRENT		
Salaries	479,847	429,400
Employee Benefits	41,873	38,294
Professional	6,340	10,473
Insurance	3,322	2,824
Supplies	20,341	15,656
Communications	2,488	3,261
Travel	4,300	4,284
Other	7,464	2,257
Capital Outlay	-0-	1,489
TOTAL EXPENDITURES	561,745	509,211
EXCESS OF REVENUES OVER EXPENDITURES	161,814	16,904
FUND BALANCE, January 1	179,793	162,889
FUND BALANCE, December 31	97,979	179,793

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**EIGHTEENTH JUDICIAL DISTRICT INDEMNITY DEFENDERS BOARD
 SALINES DE LAFAYETTE, FOURTH COTTON AND WEST BATON ROUGE, LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL (DASH MARKED)
 GOVERNMENTAL FUND TYPE-GENERAL FUND
 YEAR ENDED DECEMBER 31, 2013**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Court Cost on Pines	847,533	848,888	117,750
Bond Fees	65,880	33,481	(41,519)
Grants	-0-	3,800	3,800
Interest Earnings	5,000	3,145	(2,855)
Reimbursements	-0-	1,500	1,500
TOTAL REVENUES	<u>918,413</u>	<u>930,814</u>	<u>12,401</u>
EXPENDITURES			
CURRENT			
Salaries	458,608	475,843	(17,235)
Employee Benefits	38,000	41,973	(3,973)
Professional	5,500	8,348	(2,848)
Insurance	13,500	3,122	10,378
Supplies	15,000	28,343	(13,343)
Communications	2,200	2,458	(258)
Travel	4,800	4,300	500
Other	3,500	7,484	(3,984)
Capital Outlay	-0-	-0-	-0-
TOTAL EXPENDITURES	<u>597,108</u>	<u>645,744</u>	<u>(48,636)</u>
EXCESS OF REVENUES OVER EXPENDITURES	-0-	(81,814)	(81,814)
FUND BALANCE, January 1	<u>179,793</u>	<u>179,793</u>	<u>-0-</u>
FUND BALANCE, December 31	<u>179,793</u>	<u>97,979</u>	<u>(81,814)</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, 2004**

INTRODUCTION

The Eighteenth Judicial District Court Indigent Defender Board (Indigent Defender 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 comprise the financial reporting entity.

**EIGHTEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
PARISH OF IBERVILLE, POINTE COUPEE AND WEST BAYOU PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2003**

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 outlay) 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 type 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.

EIGHTHENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
CARLETON OF IRVINGVILLE, POINTE COUVEE AND WEST BAYOU BOGGS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2002

5. BASES 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.

6. ASSETS

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.
1. 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.
1. All unencumbered budget appropriations, lapse at the end of each fiscal year.

**EIGHTHENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BAYOU, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011**

F. ACCUMBANCES

The Indigent Defender Board does not follow the accruals 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.

**SEVENTEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
PARISHES OF ERIEVILLE, POINTE COUVEE AND WEST BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2003**

NOTE #1. CONCENTRATION OF CREDIT RISK FOR CASH HELD IN BANK

At December 31, 2003, the Indigent Defender Board had cash and cash equivalent (book balances) totaling \$63,678. 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 \$78,842 in deposits (collected bank balances). These deposits are insured from risk by \$78,842 of federal deposit insurance.

NOTE 3 - RECEIVABLES AND PAYABLES

A summary of receivables as of December 31, 2003, follows:

Court costs & bonds	\$12,788
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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.

NOTE 4 - CHANGES IN FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>BALANCE 1/31/03</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE 12/31/03</u>
Equipment	\$30,535	\$-0-	\$-0-	\$30,535

EIGHTHENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
COURTHOUSE OF IRONVILLE, FIFTH COURSE AND WEST BAYON BOULEVARD, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 5 - PENSION PLAN

The Indigent Defender Board does not have a pension plan.

NOTE 6 - OTHER POST-EMPLOYMENT BENEFITS

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

NOTE 7 - LITIGATION AND CLAIMS

As of December 31, 2023, there was no litigation pending against the Indigent Defender Board, nor was the Board aware of any unasserted claims.

No claims or litigation costs were paid out during the year ended December 31, 2023.

NOTE 8 - RISK MANAGEMENT

The Indigent Defender Board is exposed to various risks of loss related to torts, theft of, damage of and destruction of assets; errors and omissions and natural disasters for which the library carries commercial insurance. There have been no significant reductions in coverage from prior year and settlements have not exceeded coverage in the past three years.

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**

February 10, 2004

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, 2003, and have issued my report thereon dated February 10, 2004. 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 no 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 Eighteenth Judicial District Indigent Defender Board'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. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses.

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 accounts 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 solely for the information and use of management, others within the organization, and state Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.

Under Louisiana Revised Statutes 24:513, this report is distributed by the Legislative Auditor as a public document.



EIGHTEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
PARISHES OF ERNOVILLE, POINTE COUVEE AND WEST BATON ROUGE, LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2011

	FISCAL YEAR			PLANNED
	FINDING		CORRECTIVE	CORRECTIVE
REF	INITIALLY		ACTION TAKEN	ACTION/PARTIAL
NO.	OCURRED	DESCRIPTION OF FINDING (YRS.NO. PARISHES)		CORRECTIVE
				ACTION TAKEN

NONE

EIGHTEENTH JUDICIAL DISTRICT
INDIGENT DEFENSE BOARD
PARRISH OF INNOVIALE, POINTS COOPER AND WEST HATCH BOULE, LOUISIANA
SCHEDULE OF CURRENT YEAR'S FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2003

NONE

EIGHTEENTH JUDICIAL DISTRICT
INDIGENT DEFENDERS BOARD

PARISHES OF IRBERVILLE, POINTE COUPEE AND WEST BAYOU BOONIE, LOUISIANA
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
TRAIL ENDING DECEMBER 31, 2002

<u>REF</u>	<u>DESCRIPTION</u>	<u>CORRECTIVE</u>	<u>NAME OF</u>	<u>ANTICIPATED</u>
<u>NO.</u>	<u>OF FINDING</u>	<u>ACTION</u>	<u>CONTACT</u>	<u>COMPLETION</u>
		<u>PLANNED</u>	<u>PERSON</u>	<u>DATE</u>

NOT APPLICABLE