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FINANCIAL STATEMENTS AND REPORT OF
INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT

NINTH JUDICIAL DISTRICT INDIGENT DEFENDERS BOARD
DECEMBER 31, 1995

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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 ~~SEP 09 1996~~
~~SEP 04 1996~~

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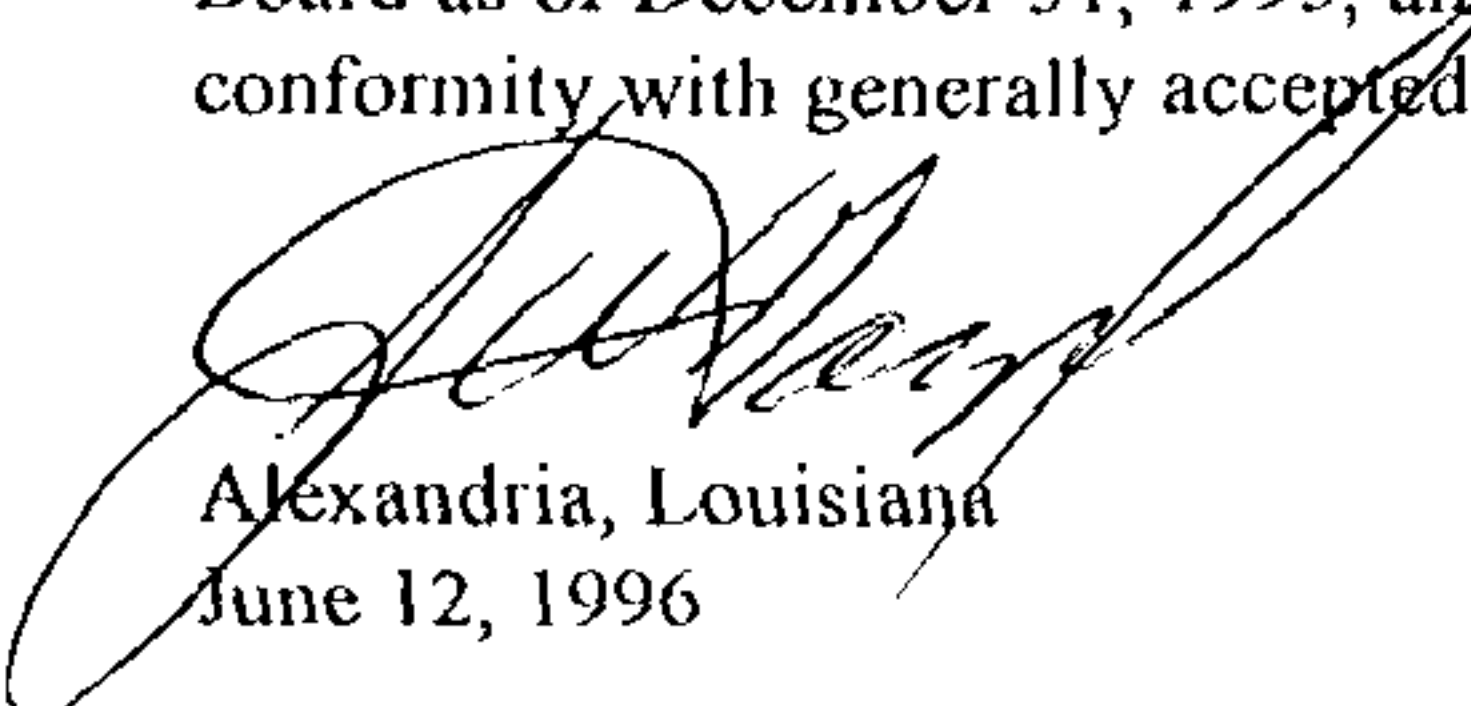
INDEPENDENT AUDITOR'S REPORT

Mr. Kenneth P. Rodenbeck, Director
and Members of the Board of Directors
Ninth Judicial District Indigent Defenders Board
Alexandria, Louisiana

I have audited the general purpose financial statements of the Ninth Judicial District Indigent Defenders Board as of and for the year ended December 31, 1995, as listed in the table of contents. These general purpose financial statements are the responsibility of the Indigent Defenders Board's management. My responsibility is to express an opinion on the general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. 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 general purpose financial statement presentation. I believe that my audit provides 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 Ninth Judicial District Indigent Defenders Board as of December 31, 1995, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.



Alexandria, Louisiana
June 12, 1996

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS)

NINTH JUDICIAL DISTRICT INDIGENT DEFENDERS BOARD
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 DECEMBER 31, 1995

ASSETS	General <u>Fund</u>
Cash in bank	\$ 254,483
Revenue receivable:	
Intergovernmental	16,725
Prepaid insurance	1,439
Fixed assets (Note 2)	<u> </u>
 Total Assets	 <u>\$ 272,647</u>
 LIABILITIES AND FUND EQUITY	
Liabilities:	
Accounts payable	\$ <u>1,389</u>
 Total liabilities	 <u>1,389</u>
Fund Equity:	
Investment in general fixed assets	
Fund balance:	
Unreserved - undesignated	<u>271,258</u>
 Total fund equity	 <u>271,258</u>
 Total liabilities and fund equity	 <u>\$ 272,647</u>

The accompanying notes are an integral part of these financial statements.

<u>Account Group</u> General <u>Fixed Assets</u>	<u>Total</u> (Memorandum Only)
\$	\$ 254,483
	16,725
<u>23,431</u>	1,439
	<u>23,431</u>
\$ <u>23,431</u>	\$ <u>296,078</u>
\$ _____	\$ <u>1,389</u>
<u>-0-</u>	<u>1,389</u>
23,431	23,431
_____	<u>271,258</u>
<u>23,431</u>	<u>294,689</u>
\$ <u>23,431</u>	\$ <u>296,078</u>

NINTH JUDICIAL DISTRICT INDIGENT DEFENDERS BOARD
 COMBINED STATEMENT OF REVENUE, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - GENERAL FUND
 Year Ended December 31, 1995

Revenues:	
Court costs on fines and forfeitures	\$ 560,922
Fees from indigents	13,716
Interest	<u>16,079</u>
Total Revenues	<u>590,717</u>
Expenditures:	
Salaries - Office	55,655
Payroll taxes	8,706
Attorney fees	481,836
Rent	6,600
Office supplies	6,518
Administration and auditing fees	11,150
Travel	2,212
Dues	3,206
Insurance	16,885
Utilities and telephone	4,292
Capital outlay	<u>2,093</u>
Total expenditures	<u>599,153</u>
Excess (deficiency) of revenues over expenditures	(8,436)
Fund balance, beginning	<u>279,694</u>
Fund balance, ending	<u>\$ 271,258</u>

The accompanying notes are an integral part of these financial statements.

NINTH JUDICIAL DISTRICT INDIGENT DEFENDERS BOARD

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
GENERAL FUND

Year Ended December 31, 1995

	<u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
Revenues:			
Court costs on fines and forfeitures	\$ 526,951	\$ 560,922	\$ 33,971
Fees from indigents	24,234	13,716	(10,518)
Interest	<u>10,820</u>	<u>16,079</u>	<u>5,259</u>
Total revenues	562,005	590,717	28,712
Expenditures:			
Salaries - Office	54,185	55,655	(1,470)
Payroll taxes	9,050	8,706	344
Attorney fees	531,219	481,836	49,383
Rent	6,600	6,600	
Office supplies	13,000	6,518	6,482
Administration and auditing fees	14,000	11,150	2,850
Travel	3,500	2,212	1,288
Dues	6,000	3,206	2,794
Insurance	21,600	16,885	4,715
Utilities and telephone	6,800	4,294	2,508
Capital outlay	<u>9,000</u>	<u>2,093</u>	<u>6,907</u>
Total expenditures	<u>674,954</u>	<u>599,153</u>	<u>75,801</u>
Excess (deficiency) of revenues over expenditures	(112,949)	(8,436)	104,513
Fund balance, beginning	<u>279,694</u>	<u>279,694</u>	<u> </u>
Fund balance, ending	<u>\$ 166,745</u>	<u>\$ 271,258</u>	<u>\$ 104,513</u>

The accompanying notes are an integral part of these financial statements.

NINTH JUDICIAL DISTRICT INDIGENT DEFENDERS BOARD

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1995

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Ninth Judicial District Indigent Defenders Board is established in compliance with Louisiana Revised Statutes 15:144-149 to provide and compensate counsel appointed to represent indigents in criminal and quasi-criminal cases on the district court level. The judicial district encompasses Rapides Parish, Louisiana.

The accounting and reporting policies of the Indigent Defenders Board conform to 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. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statute 24:517 and to the guides set forth in the Louisiana Municipal Audit and Accounting Guide, and to the industry audit guide, Audits of State and Local Governmental Units.

The following is a summary of certain significant accounting policies.

Financial Reporting Entity - This report includes all funds and account groups which are controlled by or dependent on the Indigent Defenders Board. Control by or dependence on the Indigent Defenders Board was determined on the basis of budget adoption, taxing authority, authority to issue debt, election or appointment of governing body, and other general oversight responsibility. For financial reporting purposes, in conformance with GASB Codification Section 2100, the Indigent Defenders Board is a part of the district court system of the State of Louisiana. However, the Board operates autonomous from the State of Louisiana and independent from the district court system. Therefore, the Board reports as an independent reporting entity.

Fund Accounting - The accounts of the Indigent Defenders Board are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to and accounted for in the individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The fund used in the financial statements of this report is as follows:

Governmental Fund - This is the fund through which most governmental functions typically are financed. The only fund included in this category is the General Fund.

The General Fund is the general operating fund of the Indigent Defenders Board. It is used to account for all financial resources except those required to be accounted for in another fund.

NINTH JUDICIAL DISTRICT INDIGENT DEFENDERS BOARD

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1995

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Fixed Assets - General fixed assets have been acquired for general operational purposes. Assets purchased are recorded as expenditures in the governmental funds and capitalized at cost in the General Fixed Assets Account Group. Donated fixed assets are recorded as general fixed assets at estimated fair market value at the time received. No depreciation has been provided on general fixed assets.

Basis of Accounting - Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental fund type operations are accounted for on a spending or "financial flow" measurement focus and only current assets and current liabilities are generally included on their balance sheet.

All governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Encumbrances - Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed in any fund by the Indigent Defenders Board.

Budget Policy - Annually, the Indigent Defenders Board adopts a budget for the General Fund. Budgets are prepared on a basis consistent with generally accepted accounting principles.

Total Columns on Combined Statements - Overview - Total columns on the combined statements - overview are captioned "Memorandum Only" to indicate that they are presented to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this date.

NINTH JUDICIAL DISTRICT INDIGENT DEFENDERS BOARD

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1995

NOTE 2 - FIXED ASSETS

A summary of changes in General Fixed Assets follows:

	Balance <u>12/31/94</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>12/31/95</u>
Office equipment	<u>\$21,338</u>	<u>\$ 2,093</u>	<u>\$ -0-</u>	<u>\$23,431</u>

NOTE 3 - GENERAL LONG-TERM DEBT

There were no long-term obligations at December 31, 1995.

NOTE 4 - COMPENSATION AND/OR PER DIEM TO BOARD MEMBERS

There was no compensation or per diem paid to Board members of the Ninth Judicial District Indigent Defenders Board for the year ended December 31, 1995.

NOTE 5 - COLLATERALIZATION OF BANK DEPOSITS

The Ninth Judicial District Indigent Defenders Board reflected a cash balance at December 31, 1995 of \$254,483. This amount is commingled with funds of the Rapides Parish Police Jury's operating account and deposited in a local financial institution. All of the Police Jury funds (including the \$254,483 of the Indigent Defenders Board) were sufficiently collateralized at the balance sheet date.

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Ninth Judicial District Indigent Defenders Board
Alexandria, Louisiana

I have audited the general purpose financial statements of the Ninth Judicial District Indigent Defenders Board as of and for the year ended December 31, 1995, and have issued my report thereon dated June 12, 1996.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. 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.

In planning the performing my audit of the general purpose financial statements of the Indigent Defenders Board, for the year ended December 31, 1993, I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

The management of the Indigent Defenders Board is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, I have classified the significant internal control structure policies and procedures in the following categories:

Cash Receipts	Payable and Accrued Liabilities
Accounts Payable	Property and Equipment
Cash Disbursements	General Ledger
Expenditures	Revenue and Receivables

For all of the internal control structure categories listed above, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk.

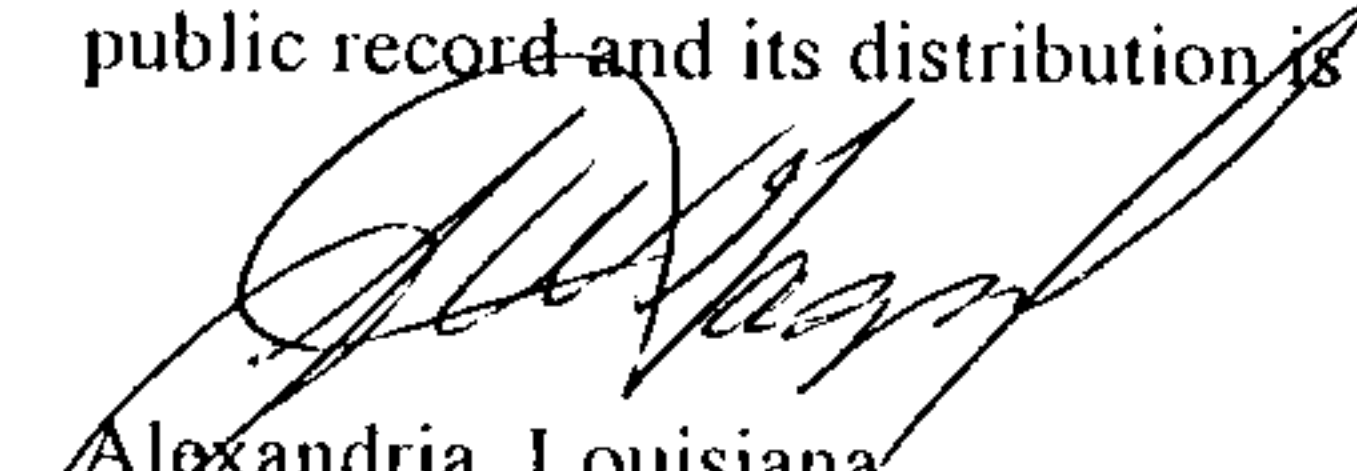
I noted certain matters involving the internal control structure and its operation that I consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements. The following reportable conditions were noted during the course of my audit:

As stated in the previous audit report of the Indigent Defenders Board dated July 21, 1993, control over amounts due from indigents is lacking. There should be a reconciliation of receipts to the court ordered amounts to be paid. Although a ledger system has been implemented, it details the amount to be collected, subsequent collections, and the balance remaining of the individual indigent's accounts only. A control total of the amount to be collected, subsequent collections, and the balance remaining of the individual indigent's accounts only. A control total of the amount to be collected, subsequent collections, and the balance remaining in aggregate should be kept. This would not only facilitate the measuring, proper recording and control of the accounts receivable, but also provide a means to measure the uncollectible accounts.

A material weakness is a reportable condition in which the design or operation 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 general purpose 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.

My 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, I believe none of the reportable conditions described above is a material weakness.

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



Alexandria, Louisiana
June 12, 1996

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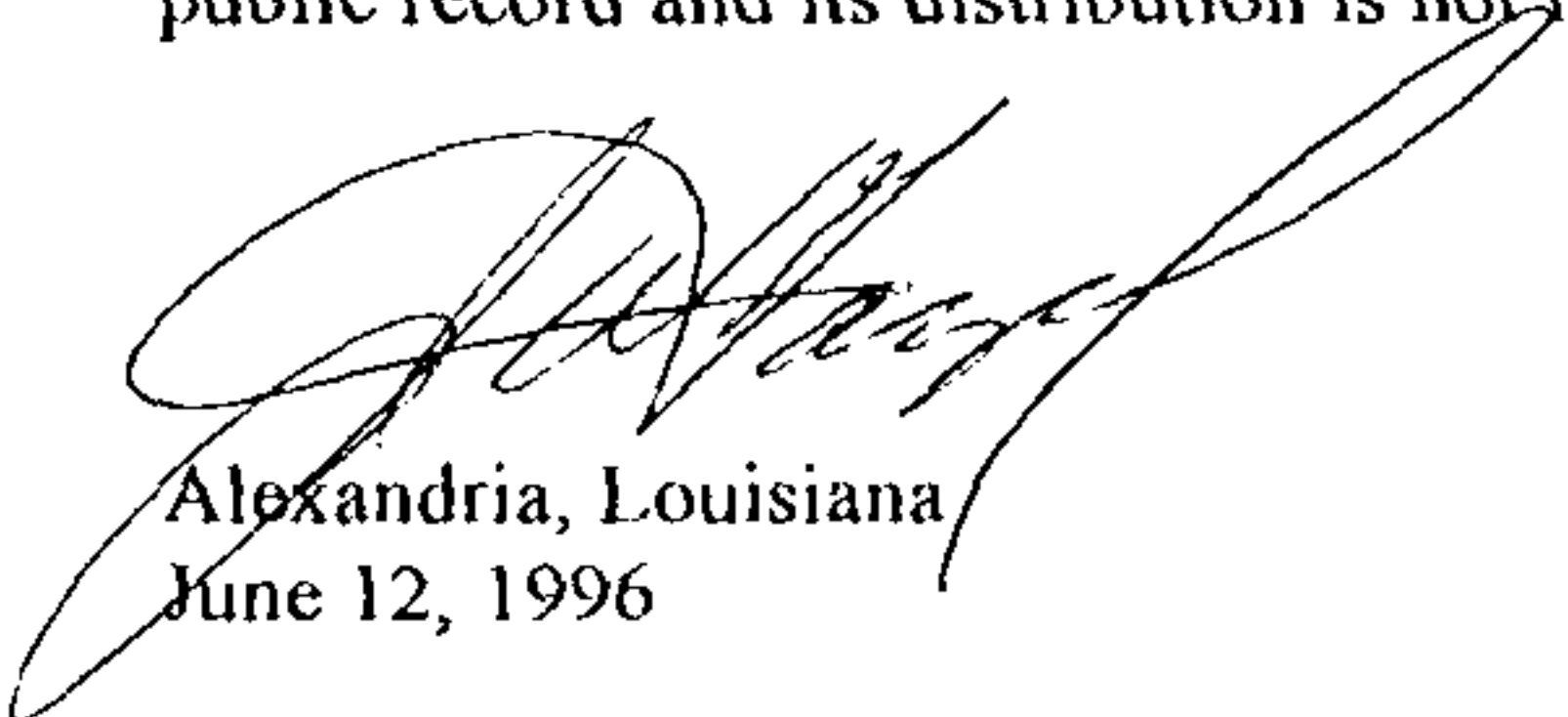
I have audited the general purpose financial statements of the Ninth Judicial District Indigent Defenders Board, as of and for the year ended December 31, 1995, and have issued my report thereon dated June 12, 1996.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. 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.

Compliance with laws, regulations, contracts, and grants applicable to the Indigent Defenders Board is the responsibility of the Indigent Defenders Board's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, I performed tests of the Board's compliance with certain provisions of laws, regulations, contracts, and grants. However, my objective was not to provide an opinion on overall compliance with such provisions.

The results of my tests indicate that, with respect to the items tested, the Indigent Defenders Board complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that the Indigent Defenders Board had not complied, in all material respects, with those provisions.

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



Alexandria, Louisiana
June 12, 1996