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**15TH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**

Financial Report

December 31, 1995

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditors, or reviewed, entity and other responsible 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 JUN 26 1996

J. L. SONNIER
Certified Public Accountant
Lafayette, Louisiana

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INDEPENDENT AUDITOR'S REPORT

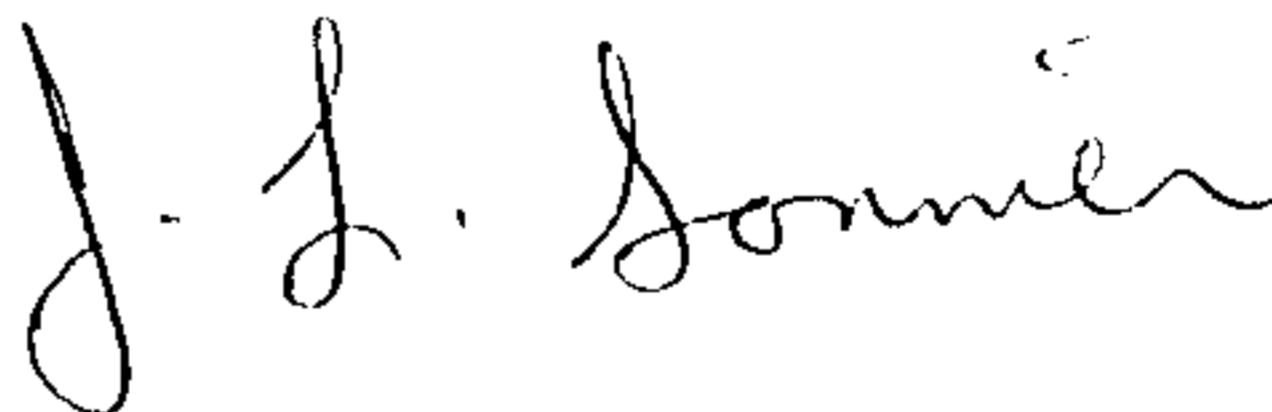
Board of Directors
Fifteenth Judicial District
Indigent Defender Board
Lafayette, Louisiana

I have audited the accompanying general purpose financial statements of the Fifteenth Judicial District Indigent Defender Board, a component unit of the Lafayette Parish Police Jury, as of and for the year ended December 31, 1995, as listed in the table of contents. These financial statements are the responsibility of the Fifteenth Judicial District Indigent Defender Board's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

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. 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 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 Fifteenth Judicial District Indigent Defender Board, a component unit of the Lafayette Parish Police Jury, as of December 31, 1995 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 reports dated May 3, 1996 on my consideration of the Board's internal control structure and on its compliance with laws and regulations.



May 3, 1996

FIFTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD

**COMBINED BALANCE SHEET – ALL FUND TYPES AND ACCOUNT GROUPS
December 31, 1995**

	General Fund	General Fixed Assets Account Group	Totals (Memorandum Only) 1995	1994
ASSETS				
Cash	248,804	–	248,804	157,327
Due from other governments – Court costs and bond forfeits receivable	107,750	–	107,750	106,041
Due from Louisiana Indigent Defender Board	57,733	–	57,733	–
Equipment	–	40,707	40,707	26,241
Total assets	414,287	40,707	454,994	289,609
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	4,125	–	4,125	1,050
Payroll taxes payable	824	–	824	137
Total liabilities	4,949	–	4,949	1,187
Fund equity:				
Investment in general fixed assets	–	40,707	40,707	26,241
Fund balance – Unreserved, undesignated	409,338	–	409,338	262,181
Total fund equity	409,338	40,707	450,045	288,422
Total liabilities and fund equity	414,287	40,707	454,994	289,609

See Notes to Financial Statements.

FIFTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE – BUDGET (GAAP BASIS) AND ACTUAL – GENERAL FUND
Year Ended December 31, 1995
With Comparative Actual Amounts for Year Ended December 31, 1994

	1995		Variance – Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
Revenues:				
Court costs and bond forfeitures	893,150	919,115	25,965	912,871
Interest	4,000	4,712	712	2,049
Fees – partially indigent	23,200	23,376	176	19,640
District Assistance Fund – Louisiana IDB	273,000	345,049	72,049	–
Total revenues	1,193,350	1,292,252	98,902	934,560
Expenditures:				
Current – general government				
Salaries, retainers and related benefits	1,036,648	1,033,112	3,536	748,695
Professional services	58,933	64,733	(5,800)	8,545
Office and administrative	31,810	26,555	5,255	20,643
Insurance	6,275	6,229	46	4,217
Capital outlays – equipment	18,100	14,466	3,634	6,234
Total expenditures	1,151,766	1,145,095	6,671	738,334
Excess (deficiency) of revenues over expenditures	41,584	147,157	105,573	146,226
Fund balance, beginning	262,181	262,181	–	115,955
Fund balance, ending	303,765	409,338	105,573	262,181

See Notes to Financial Statements.

FIFTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
NOTES TO FINANCIAL STATEMENTS
December 31, 1995

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying component unit financial statements of the Fifteenth Judicial District 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.

The following is a summary of certain significant accounting policies:

Reporting Entity

As the governing authority of the parish, for reporting purposes, the Lafayette Parish Police Jury is the financial reporting entity for Lafayette Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Lafayette Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Indigent defender boards, criminal court funds, and judicial expense funds are part of the operations of the district court system. The district court system is fiscally dependent on the police jury for office space and courtrooms. The substance of the relationship between the district court system and the police jury is that the police jury has approval authority over its

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

capital budget. In addition, the nature and significance of the relationship between the district court and the police jury is such that exclusion from the police jury's financial statements would render the financial statements incomplete or misleading. For these reasons, indigent defender boards are considered component units of the police jury. The Fifteenth Judicial District Indigent Defender Board is comprised of the parishes of Acadia, Lafayette and Vermillion. It was determined to be a component unit of the Lafayette Parish Police Jury based on revenues received from and support provided by each parish's court system. The accompanying financial statements present information only on the funds maintained by the Fifteenth Judicial District Indigent Defender Board.

Fund Accounting

The accounts of the Board are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of a fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. The General Fund is the operating fund of the board. It is used to account for all financial resources not accounted for in the General Fixed Assets Account Group.

Fixed Assets and Long-Term Liabilities

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus.

The General Fund operations are accounted for on a spending or "financial flow" measurement focus, and only current assets and current liabilities are generally included on its balance sheet.

Fixed assets are accounted for in the General Fixed Assets Account Group and are recorded as expenditures in the General Fund when purchased. No depreciation has been provided on general fixed assets.

All fixed assets are stated at historical cost.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses 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.

The General Fund is accounted for using the modified accrual basis of accounting. Its revenues are recognized when they become measurable and available as net current assets. Expenditures are generally recognized when the related fund liability is incurred.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Budgets and Budgetary Accounting

The Board follows these procedures in establishing the annual budget:

- The chief public defender prepares a proposed budget and submits it to the members of the board of directors for their approval prior to the beginning of each year.
- Budgetary amendments involving an increase in attorney retainers, salaries, capital expenditures, or an increase in total expenditures require the approval of the board of directors.
- All budgetary appropriations lapse at the end of each fiscal year.

The General Fund budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted, or as amended from time to time by the Board. Such amendments were not material in relation to the original appropriations. The Board does not employ encumbrance accounting.

Total Column on Combined Statement

The total column on the combined balance sheet is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

Dollar Signs

All numeric data in the financial statements and accompanying notes are presented in U.S. dollars. Dollar signs have been omitted.

2. BANK DEPOSITS AND INVESTMENTS

The Board may invest in direct United States Treasury obligations, U.S. Government Agency obligations guaranteed by the U.S. Government, time certificates of deposit of state banks organized under the laws of Louisiana and national banks having their principal office in the State of Louisiana, and investments as stipulated in LSA-R.S. 39:2955.

At December 31, 1995, bank deposits totaling \$198,244 were insured by the FDIC. Bank deposits totaling \$53,849 were collateralized with securities held by the pledging financial institution, but not in the Board's name.

3. VEHICULAR VIOLATION FEES AND BOND FORFEITURES RECEIVABLE

This is the aggregate amount due from the various local and district courts of the Fifteenth Judicial District for fees collected and bonds forfeited in 1995 and not remitted as of December 31.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

4. CHANGES IN GENERAL FIXED ASSETS

General fixed assets are comprised of office furniture and equipment. The following is a summary of changes in the general fixed assets account group for 1995.

Balance December 31, 1994	26,241
Additions	14,466
Retirements	<u>-</u>
Balance December 31, 1995	<u>40,707</u>

5. RETIREMENT SYSTEM

The Board maintains no retirement system.

6. COMPENSATED ABSENCES

No accrual has been made for vacation or sick pay due to the insignificance of the amounts involved.

7. RECLASSIFICATION OF PRIOR YEAR AMOUNTS

Certain amounts reported in the prior year have been reclassified for comparative purposes with current year amounts.

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Board of Directors
Fifteenth Judicial District
Indigent Defender Board
Lafayette, Louisiana

I have audited the general purpose financial statements of the Fifteenth Judicial District Indigent Defender Board, a component unit of the Lafayette Parish Policy Jury, for the year ended December 31, 1995, and have issued my report thereon dated May 3, 1996.

I have 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.

The management of the Fifteenth Judicial District Indigent Defender 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.

In planning and performing my audit of the general purpose financial statements of the Fifteenth Judicial District Indigent Defender Board, for the year ended December 31, 1995, I obtained an understanding of the internal control structure. With respect to the internal control structure, 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 in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

I noted a certain matter involving the internal control structure and its operation that I consider to be a reportable condition 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 financial statements.

Segregation of Duties

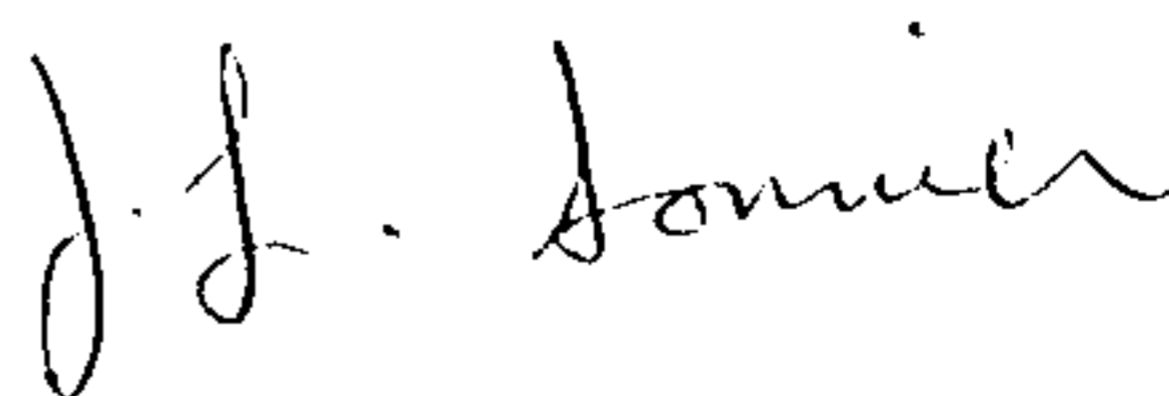
Due to the small number of individuals administering the Board's accounting functions, there is inadequate segregation of duties within the accounting system.

Auditee Response - The Board is aware of this control weakness and has implemented procedures for the monitoring of financial statements and budgetary comparisons in an effort to compensate for the weakness without incurring the cost of hiring additional personnel.

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 do not believe the reportable condition described above is a material weakness.

This report is intended for the information of the board of directors, management, the Lafayette Parish Police Jury and the Legislative Auditor. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



May 3, 1996

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Board of Directors
Fifteenth Judicial District
Indigent Defender Board
Lafayette, Louisiana

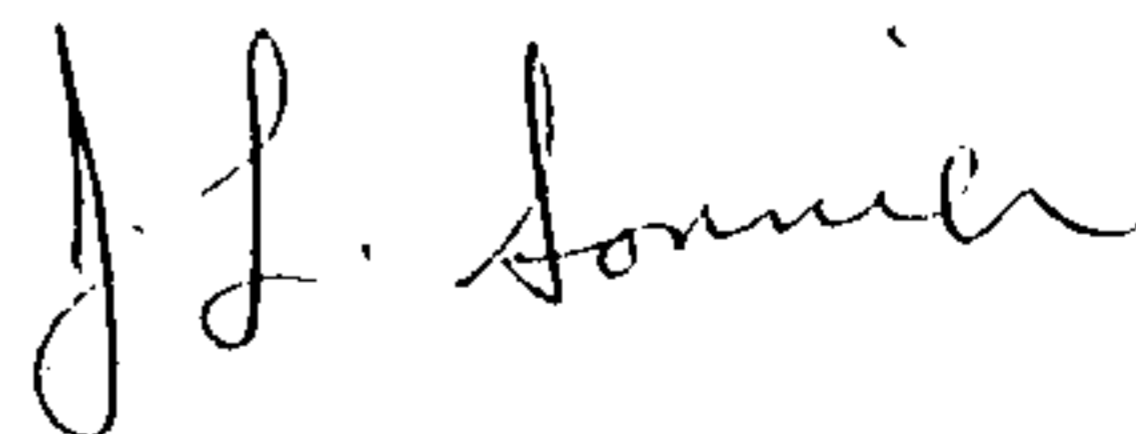
I have audited the general purpose financial statements of the Fifteenth Judicial District Indigent Defender Board, a component unit of the Lafayette Parish Policy Jury, as of and for the year ended December 31, 1995, and have issued my report thereon dated May 3, 1996.

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 financial statements are free of material misstatement.

Compliance with laws, regulations, contracts and grants of the Fifteenth Judicial District Indigent Defender Board is the responsibility of the Fifteenth Judicial District Indigent Defender Board's management. As part of obtaining reasonable assurance about whether the 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, the objective of my audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. 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 Governmental Auditing Standards.

This report is intended for the information of the board of directors, management, the Lafayette Parish Police Jury and the Legislative Auditor. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



May 3, 1996

FIFTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD

**BOARD MEMBER COMPENSATION
December 31, 1995**

The members of the board of directors of the Fifteenth Judicial District Indigent Defender Board serve on a voluntary basis and receive no form of compensation for those duties.