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THIRTY-FOURTH JUDICIAL DISTRICT
EMIGENT DEFENSE BOARD
Jefferson Parish, Louisiana
Component Unit Financial Statements
and Independent Auditor's Report
As of and for the Year Ended
December 31, 1996

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KEITH J. ROWIRA
 CERTIFIED PUBLIC ACCOUNTANT
 2071 MARKET ROAD
 METairie, LOUISIANA 70002-4007
 (504) 833-4043

INDEPENDENT AUDITOR'S REPORT

Twenty-Fourth Judicial District Indigent Defender Board
 A component unit of the Jefferson Parish Council
 Jefferson Parish, Louisiana

I have audited the accompanying component unit financial statements of the Twenty-Fourth Judicial District Indigent Defender Board, a component unit of the Jefferson Parish Council, as of and for the year ended December 31, 1995, as listed in the table of contents. These component unit financial statements are the responsibility of the management of Twenty-Fourth Judicial District Indigent Defender Board. My responsibility is to express an opinion on these component unit financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards contained in the Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall component unit financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the Twenty-Fourth Judicial District Indigent Defender Board as of December 31, 1995, and the results of operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated March 1, 1996 on my consideration of the Twenty-Fourth Judicial District Indigent Defender Board's internal control structure and a report dated March 1, 1996 on its compliance with laws and regulations. Both reports are presented separately after the notes to the financial statements of this audit report.



Keith J. Rowira
 Certified Public Accountant

March 1, 1996

COMPONENT UNIT FINANCIAL STATEMENTS

TWENTY-FOURTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
 Jefferson Parish, Louisiana
 Balance Sheet - All Fund Types and Account Groups
 December 31, 1988

Statement A

	Governmental Fund Types		Account Group - General Fixed Assets	Total Memorandum Only
	General Fund	Special Accounts		
ASSETS				
Cash (Note B)	\$574,952	\$638,114	-	\$1,213,066
Prepaid attorneys' fees	-	9,833	-	9,833
Equipment (Note C)	-	-	\$60,144	\$60,144
TOTAL ASSETS	<u>\$574,952</u>	<u>\$647,947</u>	<u>\$60,144</u>	<u>\$1,273,043</u>
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities:				
Accounts payable	\$38,800	-	-	\$38,800
Total Liabilities	<u>\$38,800</u>	<u>-</u>	<u>-</u>	<u>\$38,800</u>
Equity and Other Credits:				
Investment in general fixed assets	-	-	\$60,144	\$60,144
Fund balances:				
Reserved for petty cash	443	-	-	443
Unreserved - undesignated	\$18,810	\$639,147	-	1,175,557
Total Equity and Other Credits	<u>\$19,253</u>	<u>\$639,147</u>	<u>\$60,144</u>	<u>1,208,544</u>
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	<u>\$574,952</u>	<u>\$647,947</u>	<u>\$60,144</u>	<u>\$1,273,043</u>

The accompanying notes are an integral part of this statement.

TWENTY-FOURTH JUDICIAL DISTRICT JUDICIAL DEFENSE BOARD
 Jefferson Parish, Louisiana
 Statement of Revenues, Expenditures
 and Changes in Fund Balances
 Governmental Fund - General Fund
 For the Year Ended December 31, 1993

Statement B

	Governmental Fund Types		Totals (Memorandum Only)
	General Fund	Special Revenues	
REVENUES			
Court costs on fines and forfeitures	\$1,136,660	-	\$1,136,660
Criminal bail bond license fees	118,847	-	118,847
Intergovernmental revenues - Louisiana Indigent Defender Board	-	\$123,894	123,894
Interest earnings	<u>30,283</u>	<u>37,524</u>	<u>67,807</u>
total revenues	<u>1,265,790</u>	<u>161,418</u>	<u>1,427,208</u>
EXPENDITURES			
Salaries and related benefits	104,308	-	104,308
Office supplies	9,399	115	9,514
Professional services	988,207	109,382	1,097,589
Training and travel costs	-	7,278	7,278
Operating services	51,061	6,078	57,139
Capital outlay and equipment	14,931	-	14,931
Other expenditures	<u>8,225</u>	<u>-</u>	<u>8,225</u>
Total Expenditures	<u>1,052,798</u>	<u>121,431</u>	<u>1,174,229</u>
Excess of Revenues over Expenditures	213,000	439,987	652,987
Fund Balance at Beginning of Year	303,052	-	303,052
Fund Balance at End of Year	<u>516,052</u>	<u>639,987</u>	<u>1,156,039</u>

The accompanying notes are an integral part of this statement.

TWENTY-FOURTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
Jefferson Parish, Louisiana
Statement of Revenues, Expenditures and
and Changes in Fund Balance - Budget
(GAAP Basis) and Actual - General Fund
For the Year Ended December 31, 1996

Statement C

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Court costs on fines and forfeitures	\$1,148,115	\$1,136,648	\$(11,467)
Criminal Hall Board			
License fees	80,180	116,847	36,667
Interest earnings	-	30,283	30,283
Total Revenues	1,228,295	1,283,788	55,493
EXPENDITURES			
Salaries and related benefits	128,000	126,105	1,895
Continuing legal education	18,500	-	18,500
Office supplies	10,000	9,199	801
Rent - Buildings	21,872	21,872	(800)
Utilities	8,000	6,848	1,152
Postage	1,300	1,175	125
Contract maintenance	9,100	8,697	403
Insurance	600	594	6
Attorneys' fees	828,000	820,491	7,509
Professional fees	170,000	28,718	141,282
Judgment contingency reserves	110,000	-	110,000
Capital outlay - equipment acquisition	10,880	11,535	(1,525)
Other expenditures	8,845	20,468	(11,623)
Total Expenditures	\$1,328,115	1,382,788	(54,673)
Excess of Revenues over Expenditures	-	\$231,000	\$231,000

The accompanying notes are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

TWENTY-FOURTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
 Jefferson Parish, Louisiana
 Notes to the Financial Statements
 December 31, 1995

INTRODUCTION

The Twenty-Fourth Judicial District Indigent Defender Board, established in compliance with Louisiana Revised Statute 15:144-148, provides counsel to represent indigents (needy individuals in criminal and quasi-criminal cases at the district court level). The judicial district encompasses Jefferson Parish, Louisiana. The board is composed of seven members who are appointed by the district court. The board members serve without compensation. Revenues to finance the board's operations are provided primarily from court costs or fines imposed by the various courts within the district. According to the board, there were 6,521 cases during the year ended December 31, 1995.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Presentation

The accompanying component unit financial statements of the Twenty-Fourth 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.

2. Reporting Entity

As the governing authority of the parish, for reporting purposes, the Jefferson Parish Council is the financial reporting entity for Jefferson Parish. The financial reporting entity consists of (a) the primary government (Jefferson Parish Council), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which 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 Jefferson Parish Council 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

TWENTY-FOURTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
 Jefferson Parish, Louisiana
 Notes to the Financial Statements
 December 31, 1988

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 and general operating expenditures.

Funds of the indigent defender board are classified as governmental funds. Governmental funds account for the board's general activities, including the collection and disbursement of specific or legally restricted monies and the acquisition or construction of general fixed assets. The governmental funds of the indigent defender board are the General Fund and the Special Revenue Funds and they are described as follows:

a. General Fund

The General Fund is the general operating fund of the board, and it accounts for all financial resources except those accounted for in the Special Revenue Funds.

b. Special Revenue Fund

The Special Revenue Funds account for the collection and disbursement of earmarked monies. The board has two separate Special Revenue Funds, the District Assistance Fund and the Capital Cases Fund.

The District Assistance Fund is a grant-in-aid program intended to supplement financial assistance in felony cases to district indigent defender boards that have a need for this type of funding. This Special Revenue Fund was established in order to separately account for the receipt of monies from the Louisiana Indigent Defender Board and the disbursement of those funds in accordance with the rules of the program.

The Capital Cases Fund was set up in order to separately account for the receipt of monies from the Louisiana Indigent Defender Board and the disbursement of those funds for the particular purpose of defraying costs associated with capital cases.

TWENTY-FOURTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
 Jefferson Parish, Louisiana
 Notes to the Financial Statements
 December 31, 1995

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and liabilities generally are included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues (General Fund):

Court costs on fines and forfeitures and criminal bail bond license fees are recorded in the year they are collected by the appropriate courts.

Revenues (Special Revenue Funds):

Intergovernmental revenues received from the Louisiana Indigent Defender Board make up substantially all of the revenues of the District Assistance Fund and the Capital Cases Fund.

Interest revenue earned on all funds is recorded in the year in which it is earned.

Expenditures (General Fund and Special Revenue Funds):

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

5. Budgets

State law does not make it mandatory for indigent defender boards to prepare and adopt annual budgets for the General Fund or the Special Revenue Funds. However, for 1995, the board adopted an annual budget for the General Fund. The budget was prepared on the modified accrual basis of accounting. The General Fund's budget was adopted on November 22, 1994. The board did not amend the 1995 original budget, and did not budget its beginning fund balance.

The board did not budget revenues and expenditures for the two Special Revenue Funds for the 1995 year-end.

TWENTY-FOURTH JUDICIAL DISTRICT INDIGENT DEFENSE BOARD
Jefferson Parish, Louisiana
Notes to the Financial Statements
December 31, 1986

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

6. Cash

Cash includes amounts in demand deposit accounts and interest bearing demand deposit accounts maintained by the Jefferson Parish Council. Under state law, the Board may deposit funds in demand deposit accounts, interest bearing demand deposit accounts, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

7. Fixed Assets

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

8. Compensated Absences

Full-time employees of the board earn and accumulate vacation and sick leave at various rates, depending on their length of service. Employees on the payroll, prior to April 26, 1986, may carry a maximum of 90 days of unused vacation leave from one calendar year to another. Those employees hired on or after April 26, 1986, may carry a maximum of 3 days of unused vacation leave from one calendar year to another. Upon termination of employment, and provided that certain conditions have been met as set forth in the policy adopted by the board, employees are paid for unused vacation leave according to the hourly rate schedule in the pay plan.

All full-time employees earn one-half day of sick leave each biweekly pay period worked. There is no limit on the amount of sick leave that may be accumulated and carried forward from one year to the next. At December 31, 1986, there were no amounts accumulated and vested benefits relating to vacation or sick leave that require disclosure or accrual to conform with generally accepted accounting principles.

9. Total Column on Balance Sheet

The total column on the 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.

THIRTY-FOURTH JUDICIAL DISTRICT INDIGENT DEFENSE BOARD
 Jefferson Parish, Louisiana
 NOTED TO THE FINANCIAL STATEMENTS
 December 31, 1995

NOTE B - CASH

At December 31, 1995, the carrying amounts (book balances) of cash of the board totaled \$1,203,066, and are listed as follows:

Cash in demand deposit accounts under the control of the board	\$442
Cash on deposit with the Jefferson Parish Council	1,202,624
Total	<u>\$1,203,066</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting book 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, 1995, the board had \$442 in demand deposits (collected bank balances). These deposits were fully secured from risk by federal depository insurance (zero risk category 3).

Cash balances held and controlled by the Jefferson Parish Council are secured from risk by the parish council through separate custodial agreements, and the risk disclosures required by generally accepted accounting principles are included within the parish council's general purpose financial statements.

NOTE C - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets (office furnishings and equipment) follows:

Balance, January 1, 1995	\$58,288
additions	22,881
Deletions	<u>(18,883)</u>
Balance, December 31, 1995	<u>\$62,144</u>

TWENTY-FOURTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
Jefferson Parish, Louisiana
Notes to the Financial Statements
December 31, 1993

NOTE D - PENSION PLAN

All full-time employees of the indigent defender board are members of either, the Parochial Employees Retirement System of Louisiana (System), a multiple-employer (cost-sharing), public employee retirement system, or the Employees' Retirement System of Jefferson Parish (ERSJP), a defined benefit pension plan administered by a separate board of trustees. Both plans are controlled and administered by a separate board of trustees. The ERSJP covers employees who were hired prior to December 15, 1979. As of that date, the ERSJP was merged with the System and members of the ERSJP also became members of the System. Employees hired subsequent to the merger of the two systems may participate only in the System. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. Indigent defender board employees participate in Plan A.

Benefits for employees who participate in both the ERSJP and the System are provided principally by the System. For such employees, the benefits provided by the ERSJP are limited to amounts resulting from differences between benefits provided by the two systems.

All permanent employees working at least 38 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 58 with at least 25 years of credited service, or at any age with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of the member's final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only, prior to January 1, 1989, the benefit is equal to one per cent of the final-average salary plus \$24 for each year of supplemental plan only service earned prior to January 1, 1980. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average.

Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

TWENTY-FOURTH JUDICIAL DISTRICT INSIDENTS' DEPENDENCY BOARD
 Jefferson Parish, Louisiana
 Notes to the Financial Statements
 December 31, 1995

NOTE D - PENSION PLAN (CONTINUED)

The System and BRSP issue an annual publicly available financial report that includes financial statements and required supplementary information for the System. The System's report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 34619, Baton Rouge, Louisiana 70888-4619, or by calling (504) 388-1361. The BRSP's report may be obtained by writing to the Employees' Retirement System of Jefferson Parish, Room 830, Post Office Box 5, Gretna, Louisiana 70894, or by calling (504) 364-2668.

Funding Policies

For the System, under Plan A, members of the System are required to contribute 8.84 of their annual covered salary and the Board is required to contribute at an actuarially determined rate. The employer contribution rate for the year ended December 31, 1995 was 8.04 of annual covered payroll. Contributions to the System also include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the board are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:183, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

The board's contributions to the System under Plan A for the year's ended December 31, 1995, 1994 and 1993, were \$6,284, \$6,318 and \$6,283, respectively, and these amounts equaled the required contributions for each year.

For BRSP, the employer contribution rate for the year ended December 31, 1995 was 1.864 of annual covered payroll. The board's contributions to the BRSP plan for the year's ended December 31, 1995, 1994 and 1993, were \$2,484, \$1,868 and \$1,868, respectively, and these amounts equaled the required contributions for each year. The employer contribution rate is .84 of annual covered payroll minus \$4 per month.

TWENTY-FOURTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
Jefferson Parish, Louisiana
Notes to the Financial Statements
December 31, 1996

NOTE E - LEASES

Operating leases are all leases that do not meet the criteria of capital leases. Effective January 1, 1996, the indigent defender board leased office space under a formal lease agreement for 12 months at \$700 per month. In addition, effective November 1, 1994, the board leased other office space at a monthly rental of \$1,000 per month, on a month-to-month basis.

NOTE F - LITIGATION AND CLAIMS

As of December 31, 1996, no liability is required to be accrued in the component unit financial statements of the indigent defender board under the provisions of GASB Codification Section 505.

NOTE G - BOARD COSTS NOT INCLUDED IN THE FINANCIAL STATEMENTS

The accompanying financial statements do not include costs for office space and utilities for the office on the eastbank of the Mississippi River in Jefferson Parish's First Parish Court, and on the westbank in the Parish's Juvenile Court.

COMBINED AND INDIVIDUAL FUND
FINANCIAL STATEMENTS

TWENTY-FOURTH JUDICIAL DISTRICT INDEPENDENT DEFENSE BOARD
 Jefferson Parish, Louisiana
 Combined Balance Sheet
 Special Revenue Funds
 December 31, 1995

	District Assistance <u>Fund</u>	Capital Cases <u>Fund</u>	Total (Memorandum) <u>Only</u>
ASSETS			
Cash	\$687,642	\$43,072	\$730,714
Prepaid attorneys' fees	<u>9,833</u>	<u>-</u>	<u>9,833</u>
TOTAL ASSETS	<u>\$697,475</u>	<u>\$43,072</u>	<u>\$740,547</u>
LIABILITIES AND FUND BALANCE			
Liabilities			
Fund balances:			
Unreserved - undesignated	\$697,475	\$43,072	\$740,547
TOTAL LIABILITIES			
FUND BALANCE	<u>\$697,475</u>	<u>\$43,072</u>	<u>\$740,547</u>

The accompanying notes are an integral part of this statement.

TWENTY-FOURTH JUDICIAL DISTRICT INDOLENT DEBTORS BOARD
Jefferson Parish, Louisiana
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Special Revenue Funds
For the Year Ended December 31, 2020

	District Assistance <u>Fund</u>	Capital Cases <u>Fund</u>	Total (MemoryFund) <u>Only</u>
REVENUES			
Intergovernmental revenue - Louisiana Indigent Defender Board	\$673,894	\$50,080	\$723,974
Interest earnings	<u>35,262</u>	<u>3,262</u>	<u>38,524</u>
Total Revenues	709,156	53,342	762,498
EXPENDITURES			
Office supplies	-	116	116
Professional services	102,437	8,575	111,012
Training and travel costs	7,275	-	7,275
Operating services	<u>8,028</u>	<u>-</u>	<u>8,028</u>
Total Expenditures	117,740	8,691	126,431
Excess of Revenues over Expenditures	591,416	44,651	636,067
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance at End of Year	\$591,416	\$44,651	\$636,067

The accompanying notes are an integral part of this statement.

OTHER REPORTS REQUIRED BY
GOVERNMENT AGENCIES STANDARDS

KEITH J. ROYER,
CERTIFIED PUBLIC ACCOUNTANT
2211 METairie ROAD
METairie, LOUISIANA 70002-1007
(504)833-4242

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN AUDIT OF COMPONENT UNIT
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

Twenty-Fourth Judicial District Indigent Defender Board
A component unit of the Jefferson Parish Council
Jefferson Parish, Louisiana

I have audited the component unit financial statements of the Twenty-Fourth Judicial District Indigent Defender Board, a component unit of the Jefferson Parish Council, as of and for the year ended December 31, 1998, and have issued my report thereon dated March 1, 1999.

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 component unit financial statements are free of material misstatement.

The Twenty-Fourth 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 component unit 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 internal control structure to future periods is subject to the risk that procedures

may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

In planning and performing my audit of the component unit financial statements of the Twenty-Fourth Judicial District Indigent Defender Board, for the year ended December 31, 1998, 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 component unit financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

I noted a 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. A reportable condition involves a matter coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgement, could adversely affect the entity's ability to record, process, summarize and report financial data consistent with the assertions of management in the component unit financial statements.

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 component unit 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 noted that, as a material weakness, the size of the Twenty-Fourth Judicial District Indigent Defender Board's operation and its limited staff preclude an adequate segregation of duties and other features of an adequate system of internal accounting control, although to employ such controls may not be cost beneficial. This condition was considered in determining the nature, timing and extent of the procedures to be performed in my audit of the financial statements of the Twenty-Fourth Judicial District Indigent Defender Board for the year ended December 31, 1998.

This report is intended solely for the use of management and the State of Louisiana Legislative Auditor and should not be used for

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
LAWS AND REGULATIONS BASED ON AN AUDIT OF COMPONENT UNIT
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

Twenty-Fourth Judicial District Indigent Defender Board
& Component Unit of the Jefferson Parish Council
Jefferson Parish, Louisiana

I have audited the component unit financial statements of the Twenty-Fourth Judicial District Indigent Defender Board, a component unit of the Jefferson Parish Council, as of and for the year ended December 31, 1995, and have issued my report thereon dated March 1, 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 component unit financial statements are free of material misstatement.

Compliance with laws, regulations and contracts applicable to the Twenty-Fourth Judicial District Indigent Defender Board is the responsibility of the Twenty-Fourth Judicial District Indigent Defender Board. As part of obtaining reasonable assurance about whether the component unit financial statements are free of material misstatement, I performed tests of the Twenty-Fourth Judicial District Indigent Defender Board's compliance with certain provisions of laws, regulations and contracts. However, the objective of my audit of the component unit 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 Government Auditing Standards.

This report is intended solely for the use of management and the State of Louisiana Legislative Auditor, and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report which, upon acceptance by the State of Louisiana Legislative Auditor, is a matter of public record.



Keith J. Rovine
Certified Public Accountant

MARCH 1, 1986