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Release Date Jan 24 1988

**KIRK J. ROYBA**  
*Certified Public Accountant*

**TWENTY-NINTH JUDICIAL DISTRICT**  
**INDEPENDENT DEFENSE BOARD**  
Mahnville, Louisiana  
General Purpose Financial Statements  
and Independent Auditor's Report  
As of and for the Year Ended  
December 31, 1997

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**INDEPENDENT AUDITOR'S REPORT**

Twenty-Ninth Judicial District Indigent Defender Board  
Marrville, Louisiana

I have audited the accompanying general purpose financial statements of the Twenty-Ninth Judicial District Indigent Defender Board as of and for the year ended December 31, 1997, as listed in the table of contents. These general purpose financial statements are the responsibility of the management of Twenty-Ninth Judicial District Indigent Defender Board. 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 contained in the 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 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 Twenty-Ninth Judicial District Indigent Defender Board as of December 31, 1997, 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 June 8, 1998, on my consideration of the Twenty-Ninth Judicial District Indigent Defender Board's compliance and internal control over financial reporting based on an audit of financial statements performed in accordance with Government Auditing Standards. This report is presented separately after the notes to the financial statements of this audit report.

  
Keith J. Rovira  
Certified Public Accountant

June 8, 1998

**GENERAL PURPOSE FINANCIAL STATEMENTS**

**TWENTY-NINTH JUDICIAL DISTRICT**  
**JUDICARY EXPENSE BOARD**  
 St. Charles Parish, Louisiana  
 Governmental Fund Types  
 Balance Sheet  
 December 31, 1997

STATEMENT A

	<u>Governmental</u> <u>Fund Types</u>		<u>Total</u> <u>(Memorandum)</u> <u>Only</u>
	<u>General</u> <u>Fund</u>	<u>Special</u> <u>Revenues</u>	
<b>ASSETS</b>			
Cash and cash equivalents (Note B)	\$417,422	\$4,157	\$421,579
<b>TOTAL ASSETS</b>	<b><u>\$417,422</u></b>	<b><u>\$4,157</u></b>	<b><u>\$421,579</u></b>
<b>LIABILITIES AND</b>			
<b>FUND EQUITY</b>			
Liabilities	-	-	-
Fund Equity - fund balance - unreserved - undesignated	\$417,422	\$4,157	\$421,579
<b>TOTAL LIABILITIES AND</b>	<b><u>\$417,422</u></b>	<b><u>\$4,157</u></b>	<b><u>\$421,579</u></b>
<b>FUND EQUITY</b>			

The accompanying notes are an integral part of this statement.

**TWENTY-NINTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
St. Charles Parish, Louisiana  
Governmental Fund Types  
Statement of Revenue, Expenditures  
and Changes in Fund Balance  
For the Year Ended December 31, 1977**

Statement B

	<u>Governmental Fund Types</u>		<u>Total (Memorandum Only)</u>
	<u>General Fund</u>	<u>Special Revenue</u>	
<b>REVENUES</b>			
Court costs on fines and forfeitures	\$429,917	-	\$429,917
Intergovernmental revenue- Louisiana Indigent Defender Board (District Assistance Fund)	-	\$60,399	\$60,399
Interest earnings	<u>11,024</u>	<u>-</u>	<u>11,024</u>
Total Revenue	<u>\$440,941</u>	<u>\$60,399</u>	<u>\$501,340</u>
<b>EXPENDITURES</b>			
Professional services	177,978	56,810	234,800
Other	<u>17,188</u>	<u>12,788</u>	<u>30,000</u>
Total Expenditures	<u>195,166</u>	<u>69,598</u>	<u>264,764</u>
Excess of Revenues over Expenditures	245,775	(9,199)	236,594
Fund Balance at Beginning of Year	171,587	13,488	185,075
Fund Balance at End of Year	<u>\$417,422</u>	<u>\$4,289</u>	<u>\$421,711</u>

The accompanying notes are an integral part of this statement.

**NOTES TO THE FINANCIAL STATEMENTS**



**TWENTY-NINTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
St. Charles Parish, Louisiana  
Notes to the Financial Statements  
December 31, 1997**

**INTRODUCTION**

The Twenty-Ninth Judicial District Indigent Defender Board is established in compliance with Louisiana Revised Statutes 15:144-149 to provide and compensate counsel appointed to represent indigents in criminal cases on the district court level.

As provided by Act 21 of 1983, Louisiana Revised Statutes 15:477(28) and 15:477(40), the electors of the Twenty-Ninth Judicial District Indigent Defender Board, being the parishes of St. Charles and St. John the Baptist, approved the division of the Twenty-Ninth Judicial District Indigent Defender Board, effective January 31, 1988, by the establishment of the Fortieth Judicial District Indigent Defender Board to be composed of St. John the Baptist Parish, with the Twenty-Ninth Judicial District Indigent Defender Board to continue and be composed of St. Charles Parish.

Board members serve without compensation.

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

1. **Basis of Presentation**  
The accompanying general purpose financial statements of the Twenty-Ninth 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**  
For financial reporting purposes, in conformance with GASB Codification Section 2100, the indigent defender board is a part of the district court system of the State of Louisiana. However, the state statutes that create the boards also give each of the boards control over all of their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for funding deficits and operating deficiencies, and fiscal management for controlling the collection and disbursement of funds. Therefore, the board reports as an independent reporting entity and the financial statements include only the transactions of

**TWENTY-NINTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
30, Charles Parish, Louisiana  
Notes to the Financial Statements  
December 31, 1993**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

the Twenty-Ninth Judicial District Indigent Defender Board. Furthermore, the 30, Charles Parish Council does not include the Indigent Defender Board as a component unit in its comprehensive annual financial report.

**3. Fund Accounting**

The Board uses funds (General Fund and Special Revenue Fund) 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 and activities.

A fund is a separate accounting entity with a self-balancing set of accounts.

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 Fund 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 Fund.

**b. Special Revenue Fund**

The Special Revenue Fund accounts for the collection and disbursement of earmarked monies. The District Assistance Fund is the board's only Special Revenue 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.

TWENTY-NINTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
St. Charles Parish, Louisiana  
Notes to the Financial Statements  
December 31, 1997

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 are recorded in the year they are collected by the tax collector.

Revenues (Special Revenue Fund):

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

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

Expenditures (General Fund and Special Revenue Fund):

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

5. Fixed Assets

The indigent defender board does not own any fixed assets.

6. Long-Term Obligations

There are no long-term obligations at December 31, 1997.

7. 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 Fund. No budgets were prepared.

**TWENTY-NINTH JUDICIAL DISTRICT**  
**INDIGENT DEFENDERS BOARD**  
 St. Charles Parish, Louisiana  
 Notes to the Financial Statements  
 December 31, 1997

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

8. Cash and Cash Equivalents  
 Cash includes amounts in interest bearing demand deposits. Cash equivalents include amounts in certificates of deposit. Under state law, the governmental entity may deposit funds into demand deposits, interest bearing demand deposits, money market accounts, or certificates of deposit with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.
9. Encumbrances  
 Encumbrance accounting is not used by the board.
10. Compensated Absences and Pension Plan  
 The indigent defender board does not have any full-time employees; therefore, it does not have any leave policy and it does not participate in any pension plan.
11. 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.

**TWENTY-NINTH JUDICIAL DISTRICT  
INDIGENT DEFENSE BOARD  
St. Charles Parish, Louisiana  
Notes to the Financial Statements  
December 31, 1997**

**NOTE B - CASH AND CASH EQUIVALENTS**

At December 31, 1997, the carrying amount (book balance) of all cash and cash equivalents of the indigent defender board totaled \$421,579, and is listed as follows:

Interest bearing demand deposits	\$1,579
Certificates of deposit	420,000
<b>Total</b>	<b><u>\$421,579</u></b>

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. The indigent defender board had certificates of deposit and bank balance deposits totaling \$420,544. These deposits are secured from risk by \$10,544 of federal deposit insurance and \$290,000 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 1) under the provisions of GASB Statement 3, Louisiana Revised Statute 18:1112 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the board that the fiscal agent has failed to pay deposited funds upon demand.

**NOTE C - LEASES**

The indigent defender board did not have any capital or operating lease commitments at December 31, 1997.

TWENTY-NINTH JUDICIAL DISTRICT  
INDIGENT DEFENSE BOARD  
St. Charles Parish, Louisiana  
Notes to the Financial Statements  
December 31, 1997

NOTE D - LITIGATION

There was no litigation pending against the indigent defender board at December 31, 1997.

**SUPPLEMENTAL INFORMATION SCHEDULES**

TWENTY-NINTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD  
St. Charles Parish, Louisiana  
Supplemental Information Schedules  
Summary Schedule of Prior Audit Findings  
For the Year Ended December 31, 1987

Reference No.: 1

Fiscal Year Finding Initially Occurred: Has existed from inception.

Finding Described: The size of the board's operations and its limited staff preclude an adequate segregation of duties and other features of an adequate system of internal accounting control.

Corrective Action and Additional Explanation: Management is aware of this inadequacy in the internal control structure, however, it feels that to employ such controls would not be cost beneficial. No action will need to be taken.



**THIRTY-NINTH JUDICIAL DISTRICT INCIDENT DEFENSE BOARD**  
St. Charles Parish, Louisiana  
Supplemental Information Schedule  
Corrective Action Plan for Current Year Audit Findings  
For the Year Ended December 31, 1997

Reference No.: 1

Fiscal Year Finding Initially Occurred: Has existed from inception.

Finding Described: The size of the board's operations and its limited staff preclude an adequate segregation of duties and other features of an adequate system of internal accounting control.

Corrective Action and Additional Explanation: Management is aware of this inadequacy in the internal control structure, however, it feels that to employ such controls would not be cost beneficial. No action will need to be taken.

Contact Person:  
Honorable Harold J. Mira, Sr.  
Chairman of the Board  
Mahnville, Louisiana

Anticipated Completion Date: Not applicable.

OTHER REPORT REQUIRED BY  
GOVERNMENT AUDITING STANDARDS

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

Twenty-Ninth Judicial District Indigent Defender Board  
Marrville, Louisiana

I have audited the general purpose financial statements of the Twenty-Ninth Judicial District Indigent Defender Board as of and for the year ended December 31, 1987, and have issued my report thereon dated June 8, 1988. 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 a part of obtaining reasonable assurance about whether the Twenty-Ninth Judicial District Indigent Defender Board's general purpose financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations and contracts, noncompliance with which could have a direct and material effect on the determination of the 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 the Twenty-Ninth 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 general purpose

financial statements and not to provide assurance on the internal control over financial reporting. However, I noted a matter involving the internal control over financial reporting and its operations that I consider to be reportable conditions. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgement, could adversely affect the board's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. I noted that, as a material weakness, the size of the board's operations and its limited staff preclude an adequate segregation of duties and other features of an adequate system of internal accounting control. Management is aware of this inadequacy in the internal control structure, however, it feels that to employ such controls would not be most beneficial.

A material weakness is a reportable 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 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 over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, I considered the reportable condition described above to be a material weakness.

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. Rovira  
Certified Public Accountant

June 8, 1999