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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  
Twenty-First Judicial District  
Indigent Defender Board  
113 East Chestnut  
Bite, Louisiana 70422

I have audited the general purpose financial statements of the Twenty-First Judicial District Indigent Defender Board (Indigent Defender Board) as of and for the year ended December 31, 1996, and have issued my report thereon dated May 18, 1997.

I conducted my audit in accordance with generally accepted auditing standards and 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 general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Indigent Defender Board is the responsibility of the 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 Indigent Defender 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 our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

**TWENTY-FIRST JUDICIAL DISTRICT**  
**INDIGENT DEFENDER BOARD**  
**Amite, Louisiana**  
**ALL FUND TYPES AND ACCOUNT GROUPS**

Balance Sheet, December 31, 1986

	<u>ACCOUNT GROUPS</u>		
	<u>GOVERNMENTAL FUNDS - GENERAL FUND</u>	<u>GENERAL FUND ASSETS</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
<b><u>ASSETS</u></b>			
Cash and cash equivalents	\$ 198,660.		\$ 198,660.
Investments	138,256.		138,256.
Receivables	42,891.		42,891.
Prepaid items	8,888.		8,888.
Other assets: security deposit	329.		329.
Equipment and furniture		\$ 26,117.	\$ 26,117.
Restricted assets:			
Cash	49,069.		49,069.
<b>TOTAL ASSETS</b>	<b>\$ 429,393.</b>	<b>\$ 26,117.</b>	<b>\$ 455,510.</b>
<b><u>LIABILITIES, EQUITY, AND OTHER CREDITS</u></b>			
<b>Liabilities:</b>			
Accounts payable	\$ 2,394.		\$ 2,394.
Accounts payable-attorney fees	4,888.		4,888.
Payroll taxes	36.		36.
<b>Total Liabilities</b>	<b>\$ 7,318.</b>		<b>\$ 7,318.</b>
<b>Equity and Other Credits:</b>			
Investment in general fixed assets		\$ 26,117.	\$ 26,117.
Fund balances:			
Reserved for block grant	\$ 48,069.		48,069.
Unreserved-undesignated	373,894.		373,894.
<b>Total Fund Equity</b>	<b>\$ 423,963.</b>	<b>\$ 26,117.</b>	<b>\$ 450,080.</b>
<b>TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS</b>	<b>\$ 429,393.</b>	<b>\$ 26,117.</b>	<b>\$ 455,510.</b>

See accompanying notes.

**TWENTY-FIRST JUDICIAL DISTRICT**  
**INDIGENT DEFENDER BOARD**  
 Baton Rouge, Louisiana  
**GOVERNMENTAL FUND--GENERAL FUND**

Statement D

**Statement of Revenues, Expenditures,**  
**and Changes in Fund Balance**  
**Year Ended December 31, 1998**

**REVENUES**

Court cost on fines and forfeitures	\$ 447,535.
Fees from indigents	90,312.
State grants	100,824.
Miscellaneous income	15.
Interest earnings	12,177.
	-----
Total Revenues	\$ 650,863.
	-----

**EXPENDITURES**

Salaries and related benefits	\$ 530,723.
Other attorneys	5,568.
Professional fees	10,858.
Conference	1,138.
Dues	1,018.
Expert witness fees	2,825.
Conflict cases	3,508.
Block grant expense	10,186.
Insurance	12,818.
Miscellaneous	781.
Office supplies	5,741.
Repairs and maintenance	2,818.
Uniforms	1,067.
Utilities	7,138.
Capital outlay	107.
Travel	10,608.
Rest-office	4,988.
Post-storage	1,165.
Publications	2,318.
Postage	1,911.
	-----
Total Expenditures	\$ 617,693.
	-----

**EXCESS OF REVENUES  
OVER EXPENDITURES**

11,970.

**FUND BALANCE AT  
BEGINNING OF YEAR**

189,993.

**FUND BALANCE AT END OF YEAR**

\$ 423,963.

See accompanying notes.

**THIRTY-FIRST JUDICIAL DISTRICT  
INDEPENDENT DEFENSE BOARD  
Belle, Louisiana  
GOVERNMENTAL FUND-GENERAL FUND**

**Statement of Revenues, Expenditures,  
and Changes in Fund Balance - Budget and Actual  
Year Ended December 31, 1996**

<b>REVENUES</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
Govt. Grant on fines and forfeitures	\$ 425,000.	\$ 447,535.	\$ 22,535.
Fees from indigents	80,000.	80,313.	313.
State grants	180,000.	180,824.	824.
Miscellaneous income	0.	35.	35.
Interest earnings	5,400.	12,133.	6,733.
<b>Total Revenues</b>	<b>\$ 690,400.</b>	<b>\$ 720,640.</b>	<b>\$ 30,240.</b>
<b>EXPENDITURES</b>			
Salaries and related benefits	\$ 524,387.	\$ 530,723.	\$ 6,336.)
Outside attorneys	10,000.	9,058.	942.
Professional fees	10,000.	10,658.	(658.)
Conference	2,400.	1,138.	1,262.)
Dues	1,000.	1,018.	(18.)
Expert witness fees	4,500.	3,426.	1,074.)
Grant expense	0.	10,306.	(10,306.)
Insurance	12,500.	12,419.	81.
Miscellaneous	300.	783.	(483.)
Office supplies	4,000.	3,745.	255.)
Repairs and maintenance	1,000.	2,419.	(1,419.)
Uniforms	0.	1,057.	(1,057.)
Utilities	500.	1,027.	(527.)
Capital Outlay	5,800.	307.	5,493.)
Telephone	8,500.	6,111.	2,389.)
Travel	11,500.	10,800.	700.)
Rent-Office	4,800.	4,900.	(100.)
Rent-Storage	800.	1,165.	(365.)
Publications	1,300.	2,318.	(1,018.)
Postage	1,400.	1,911.	(511.)
<b>Total Expenditures</b>	<b>\$ 806,887.</b>	<b>\$ 617,483.</b>	<b>\$ 189,404.)</b>

See accompanying notes.

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**TWENTY-FIRST JUDICIAL DISTRICT INDIGENT DEFENDER BOARD  
Financial Statements and Independent Auditor's Report  
Year Ended December 31, 1968**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or appointed, 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 Jan 10 1969

Receipt Acknowledged  
Legislative Auditor

Legislative Auditor  
P. O. Box 94597  
Baton Rouge, LA 70808-9397

By Richard J. Thomas

THIRD-FIRST JUDICIAL DISTRICT  
 TRUSTEES' EXPENDITURE BOARD  
 Andire, Louisiana  
 GOVERNMENTAL FUND-GENERAL FUND

Statement C  
 (cont.)

Statement of Revenues, Expenditures,  
 and Changes in Fund Balance - Budget and Actual  
 Year Ended December 31, 1996

	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
EXCESS OF REVENUES OVER EXPENDITURES	1,993.	32,970.	31,377.
FUND BALANCE AT BEGINNING OF YEAR	389,993.	389,993.	0.
FUND BALANCE AT END OF YEAR	\$ 391,986.	\$ 422,963.	\$ 31,377.

See accompanying notes.  
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**TWENTY-FIRST JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
Acite, Louisiana**

**Notes to Financial Statements**

**As of and for the Year Ended December 31, 1986**

**INTRODUCTION**

The Twenty-First Judicial District Indigent Defender Board (Indigent Defender Board) was established in compliance with Louisiana Revised Statutes, to provide and compensate counsel appointed to represent indigents in criminal and quasi-criminal cases on the district court level. The judicial district encompasses the parishes of Livingston, St. Helena and Tangipahoa, Louisiana. The Indigent Defender Board is comprised of seven members who shall be appointed by the Judges of the Twenty-First Judicial District Court, for terms not to exceed five years. Members shall serve without compensation, but may be reimbursed for necessary out-of-pocket expenses. The Indigent Defender Board has both full and part-time employees.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying general purpose financial statements of the Twenty-First 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.

**B. 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 created the district boards also gave each of the boards control over their own operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. The Indigent Defender Board is financially independent and operates autonomously from the state of Louisiana and independently from the district court system. Therefore, the Indigent Defender Board reports as an independent reporting entity, not as a component unit and the general purpose financial statements include only the transactions of the Indigent Defender Board.

TWENTY-FIRST JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
White, Louisiana  
Notes to Financial Statements (continued)

C. FUND ACCOUNTING

The 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 reported in the funds because they do not directly affect net expendable available financial resources.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The General Fund is accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The operating statement presents increases and decreases in net current assets. The modified accrual basis of accounting is used by the General Fund. The General Fund uses the following practices in recording revenues and expenditures:

Revenues

Lord forfeiture fees and fees from indigents are recognized when they become measurable and available as net current assets. The fees are considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenue at that time. Grants are recognized as income when measurable and available as net current assets.

Expenditures

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

E. DISCRETARY PRACTICES

The Indigent Defender Board is not defined as a political subdivision as per R.S. 18:143, and therefore not required to have a budget. A budget was prepared for internal purposes only and is reflected in the statement of

This report is intended for the information of management and the legislative auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.



May 20, 1997

in planning and performing my audit of the general purpose financial statements of Twenty-First Judicial District Indigent Defender Board, for the year ended December 31, 1996, 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.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and 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. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

However, I noted certain matters involving the internal control structure and its operations that I have reported to the management of the Indigent Defender Board in a separate letter dated May 28, 1997.

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

  
May 28, 1997

ANTHONY W. HAZLEDO, CPA  
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Barron, Louisiana 70422  
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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS

Board of Directors  
Twenty-First Judicial District  
Indigent Defender Board  
113 East Chestnut  
Barron, Louisiana 70422

I have audited the general purpose financial statements of the Twenty-First Judicial District Indigent Defender Board (Indigent Defender Board) as of and for the year ended December 31, 1996, and have issued my report thereon dated May 20, 1997.

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.

The management of the 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 reported 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 limitation 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.

Internal Accounting Control and Compliance Reports  
December 31, 1996

**TWENTY-FIRST JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
Baton Rouge, Louisiana**  
Notes to Financial Statements (continued)

**5. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	Balance January 1, 1994	Additions	Deductions	Balance December 31, 1994
Equipment and furniture	\$ 26,089	\$ 183	-0-	\$ 26,272
Total	\$ 26,089	\$ 183	-0-	\$ 26,272

**6. LEASES**

The Indigent Defender Board is renting some of its office space. A formal lease was written as of April 01, 1991, with an expiration date of April 01, 1993 at which time no other lease agreement has been entered into. The rental terms were as follows: 1) monthly payments of \$400; 2) minor repairs and maintenance on the building. The office rent expense for 1994 was \$4,800.

The Indigent Defender Board entered into a one year lease agreement beginning on December 06, 1993 and ending on December 06, 1994 to rent storage space. The rent is \$600 per year which was paid in April and fully expensed. Other storage space is leased by the month as needed. The storage rent expense for 1994 was \$1,185.

**7. RELATED PARTY TRANSACTIONS**

There were no related party transactions for the year ended December 31, 1994.

**8. LITIGATION**

In March 1995 a claimant filed a suit against the Indigent Defender Board alleging that he was negligently represented in the defense of criminal charges. The suit was turned over to the insurance company. The only expense incurred in this matter by the Indigent Defender Board was a \$1,800 deductible. The deductible was paid on April 25, 1995 clearing the Indigent Defender Board of any liability in regards to this suit.

**THIRTY-FIRST JUDICIAL DISTRICT**  
**INDIGENT DEFENDER BOARD**  
**Amite, Louisiana**  
**Notes to Financial Statements (continued)**

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 bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with each bank. At December 31, 1996, the Indigent Defender Board has only one bank with deposits over \$100,000. Hancock Bank has \$122,617 in deposits (collected bank balances). These deposits are secured from risk by \$100,000 of federal deposit insurance. The remaining balance of \$22,617 is secured by the pledge of securities.

**3. INVESTMENTS**

At December 31, 1996, the Indigent Defender Board has investments totaling \$ 114,256 as follows:

	Carrying Amount	Market Value
Certificate of Deposit	\$ 36,961.	\$ 36,961.
Certificate of Deposit	14,205.	14,205.
Certificate of Deposit	36,332.	36,332.
Certificate of Deposit	26,758.	26,758.
Total	\$114,256.	\$114,256.

The Indigent Defender Board invests some of its available cash in Certificates of Deposit (CDs). Time deposits with remaining maturities of 90 days or more are considered to be investments. These certificates are insured by federal deposit insurance.

**4. RECEIVABLES**

The following is a summary of receivables at December 31, 1996:

<u>Class of Receivable</u>	
Court costs	\$ 42,091.
Total	\$ 42,091.

TWENTY-FIRST JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
Baton Rouge, Louisiana  
Notes to Financial Statements (continued)

7. RETIREMENT SYSTEM

Employees of the Indigent Defender Board participate in the Social Security System. The Attorneys began participation in the Social Security System as of July 1979. The Indigent Defender Board remits matching portions of the social security contributions. The Indigent Defender Board has no liability for employee pension benefits.

8. LONG-TERM OBLIGATIONS

There were no long-term obligations at December 31, 1996.

9. FIXED ASSETS

Reservations of equity show amounts that are not appropriate for expenditure or are legally restricted for specific uses. The purpose for each is indicated by the account title on the face of the balance sheet.

10. TOTAL VOLUMES OR STATEMENTS

The total volumes on the statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these volumes do not present financial position or results of operations in conformity with generally accepted accounting principles, neither is such data comparable to a consolidation.

11. CASH AND CASH EQUIVALENTS

At December 31, 1996, the Indigent Defender Board has cash and cash equivalents totaling \$ 247,629. as follows:

Interest bearing demand deposits	\$ 247,629.
	-----
Total	\$ 247,629.
	-----

**TWENTY-FIFTH JUDICIAL DISTRICT**  
**INDIGENT DEFENDER BOARD**  
**Shreve, Louisiana**  
**Notes to Financial Statements (continued)**

revenues, expenditures, and changes in fund balances--budget and actual, and reflects the variances between the budget and the actual.

**F. CASH AND CASH EQUIVALENTS AND INVESTMENTS**

Cash includes amounts in demand deposits, and interest bearing demand deposits. Cash and equivalents include amounts in time deposits with remaining maturities of 90 days or less. Time deposits with a maturity of greater than 90 days are classified as investments. Under state law, the 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 their principal offices in Louisiana. Investments are stated at cost. Cash, cash equivalents, and investments are insured through the Federal Deposit Insurance Corporation.

**G. PREPAID ITEMS**

The prepaid items represents unexpired insurance cost that was paid in 1996.

**H. FIXED ASSETS**

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

**I. COMPENSATED AGENCIES**

Vacation and sick leave policies are set by the indigent defender Board. Employees receive four weeks vacation if continuously employed for ten years, three weeks if continuously employed for five years and two weeks if continuously employed for one year. Vacation leave does not accrue. Sick leave is accumulated at the rate of one day per month beginning with the first full month of employment. Sick leave may be accrued up to a maximum of ninety days. Accrued sick leave will not be paid to an employee upon termination; therefore, no accruals for sick leave are reflected in these general purpose financial statements. The holidays designated as court holidays by the State Legislature are observed.

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Hammond, Louisiana 70401  
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17  
07 JUN 18 09:32

May 28, 1997

Sam Ellis, Chief Public Defender  
Twenty-First Judicial District, Indigent Defender Board  
Acme, Louisiana

In planning and performing my audit of the financial statements of the Indigent Defender Board for the year ended December 31, 1996, I considered the Indigent Defender Board's internal control structure to plan my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control structure.

However, during my audit, I noted certain matters involving the internal control structure and other operational matters that are presented for your consideration. I previously reported on the Indigent Defender Board's internal control structure in my report dated May 28, 1995. This letter does not affect my report dated May 28, 1995, on the financial statements of Twenty-First Judicial District Indigent Defender Board.

I will review the status of these matters during my next audit engagement. My comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control structure or result in other operating efficiencies. I will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. My comments are summarized as follows:

**Bank Deposits**

Deposits in the Livingston office are deposited on an average of twice a month. Although the volume of receipts at this location is small, deposits should be made the day the checks or cash is received.

**Minutes**

Minutes could not be obtained for review. Minutes should be taken at every board meeting and should be readily available.

This report is intended for the information of the Twenty-First Judicial District Indigent Defender Board's management, the state and local grantor agencies, and the Louisiana Legislative Auditor.

I wish to thank you and your staff for their support and assistance during my audit.

Sincerely,



Anthony B. Bagley, CPA

THIRTY-FIRST JUDICIAL DISTRICT  
INCIDENT DEFENSE BOARD  
Amite, Louisiana

General Purpose Financial Statements  
As of and for the Year Ended December 31, 1996

C O N T E N T S

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INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Twenty-First Judicial District  
Indigent Defender Board  
112 East Chestnut  
Amite, Louisiana 70402

I have audited the accompanying general purpose financial statements of the Twenty-First Judicial District Indigent Defender Board (Indigent Defender Board) as of and for the year ended December 31, 1987, as listed in the table of contents. These general purpose financial statements are the responsibility of the 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. These 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 Indigent Defender Board as of December 31, 1987, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.



May 28, 1987