

THE FOURTEENTH JUDICIAL DISTRICT  
 INDEPENDENT SUPERVISOR BOARD  
 PARISH OF CALCAHOUN, LOUISIANA

TABLE OF CONTENTS

	Statement	Page No.
Independent Auditors' Report		3-9
General Purpose Financial Statements:		
All Fund Types and Annual Groups:		
Combined Balance Sheet	A	3
Governmental Fund Type:		
Statement of Revenues, Expenditures, and Changes in Fund Balance	B	4
Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual (Budgetary Basis)	C	5-6
Notes to Financial Statements		7-14
Independent Auditors' Report on Internal Control Structure Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards		17-18
Independent Auditors' Report on Compliance Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards		19-20

1679

FILE 2071  
DO NOT SIGN OUT

(When necessary  
check with this  
copy and PLACE  
MARK in FILE)

THE FOURTHS JUDICIAL DISTRICT  
INDEPEND DEFENSE BOARD  
PARISH OF CALCASIEU, LOUISIANA

ANNUAL GENERAL PURPOSE FINANCIAL REPORT  
A COMPONENT UNIT OF THE CALCASIEU PARISH POLICE JURY  
DECEMBER 31, 1976

AT WITNESSETH that I, J. B. ...  
part of ...  
19 ...  
44 ...  
office of the ...  
2001, where appropriate ...  
1 ...

HENRY, QUIRK & BUNCH  
A PROFESSIONAL CORPORATION  
CERTIFIED PUBLIC ACCOUNTANTS  
LAKE CHARLES, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

	<u>1986</u>	<u>1985</u>
<b>Revenues:</b>		
Grants received	\$ 228,707	\$ 228,707
Use of money and property-interest earnings	<u>8,282</u>	<u>8,282</u>
Total revenues	<u>237,089</u>	<u>237,089</u>
<b>Expenditures:</b>		
Salaries and related benefits	24,059	24,059
Professional services	22,309	22,309
Litigation support	1,308	24,331
Material and supplies	2,277	2,254
Other operating expenditures	7,414	1,420
Capital outlay and equipment	<u>26,218</u>	<u>2,222</u>
	123,585	106,695
Expenditures relating to prior years:		
Litigation support	<u>-</u>	<u>28,822</u>
Total expenditures	<u>123,585</u>	<u>135,517</u>
Excess (deficit) over expenditures	<u>\$ 113,504</u>	<u>\$ 101,572</u>

Note 5. PENSION PLAN

Substantially all of the Board's employees participate in the federal social security program. The Board is required to remit an amount to the Social Security Administration equal to the employee's contribution.

Note 6. CAPITAL LEASE

The Board has entered into a lease agreement as lessee for financing the acquisition of telephone equipment. This lease agreement qualifies as a capital lease for accounting purposes (title transfers at the end of the lease term and, therefore, has been recorded as the present value of the future minimum lease payments as of the date of inception. The carrying value of the telephone equipment recorded in the General Fixed Assets account group totaled \$2,218 and \$10,785 at December 31, 1986 and 1985, respectively. The prior year lease purchase contract was paid off during the current year and the equipment was traded in on the new lease purchase contract described above.

# McELROY, QUINN & BURCH

IS PROFESSIONAL CORPORATION  
CERTIFIED PUBLIC ACCOUNTANTS

MEMPHIS  
AMERICAN POSTOFFICE BOX 97  
MEMPHIS 2, TENN. 38101-0097

MEMPHIS  
100 SOUTH MAIN, MEMPHIS TENN.

P.O. BOX 888  
LARKFIELD, MISSISSIPPI  
38880

MEMPHIS OFFICE  
FEDERAL BUILDING 10TH FLOOR  
MEMPHIS TENN.

MEMPHIS TEL. 525-1111

## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
The Fourteenth Judicial District  
Indigent Defender Board  
Parish of Calcasieu, Louisiana  
Lake Charles, Louisiana

We have audited the accompanying general purpose financial statements of the Fourteenth Judicial District Indigent Defender Board, Parish of Calcasieu, Louisiana (the Board), a component unit of the Calcasieu Parish Police Jury, as of and for the year ended December 31, 1995. These general purpose financial statements are the responsibility of the Board's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. These standards require that we 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. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of The Fourteenth Judicial District Indigent Defender Board, Parish of Calcasieu, Louisiana, as of December 31, 1995, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

THE FOURTEENTH JUDICIAL DISTRICT  
 TREASURY EXPENSE BOARD

PARISH OF CALOCHIE, LOUISIANA  
 GOVERNMENTAL FUND YEAR

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL (BUDGETARY BASIS)

GENERAL FUND

(Year Ended December 31, 1996)

With Comparative Actual Amounts for Year Ended December 31, 1995

(Continued)

	1996		Variance Favorable (Unfavorable)	1995
	Budget	Actual		Actual
ADJUSTMENTS:				
To adjust revenues for certain		9,870		9,118
To adjust for other financing				-
sources		5,298		-
To adjust expenditures for certain		124,200		11,851
(debt service)				
Principal		12,700		12,800
Interest		111,500		-
				12,800
Excess of revenues over				
expenditures (OMB basis)		44,978		119,459
Fund balance, beginning	150,260			218,000
Fund balance, ending	\$ 300,260	\$ 289,978		\$ 337,459

See notes to Financial Statements.

THE FOURTEENTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD

PARISH OF CALCASIEU, LOUISIANA

NOTES TO FINANCIAL STATEMENTS  
Year Ended December 31, 1994

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the Fourteenth 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

The Fourteenth Judicial District Indigent Defender Board, Parish of Calcasieu, Louisiana (the board), is established in compliance with Louisiana Revised Statutes 15:144-149, to provide and compensate counsel appointed to represent indigents in criminal and quasi-criminal cases on the district court level. The judicial district encompasses the Parish of Calcasieu, Louisiana.

The Indigent Defender Board is composed of six board members appointed by the judges of the Fourteenth Judicial District Courts. Compensation for services is prohibited and members of the Board were paid no per diem payments or compensation during 1994 by the Board for their services on the Fourteenth Judicial District Indigent Defender Board. The Board employs sixteen employees and five contract attorneys.

For financial reporting purposes, in conformance with GASB Statement number 14, the Financial Reporting Entity, the Indigent Defender Board is a component unit of the Calcasieu Parish Police Jury. This conclusion is arrived at based on the financial accountability of the Fourteenth Judicial District Court for the Indigent Defender Board and the fact that the Fourteenth Judicial District Court is considered a component unit of the Calcasieu Parish Police Jury. Such financial accountability is considered to exist if a primary government appoints a voting majority of an organization's officials and has the ability to impose its will on the organization.

## NOTES TO FINANCIAL STATEMENTS

The financial statements of the Board include all operations and activities under control and authority of the Board and it was determined that no other agency should be included in this reporting entity.

### 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 recorded in the funds because they do not directly affect net expendable available financial resources. The financial statements in this report are grouped into one governmental fund type, the General Fund, and two account groups, the Special Price Assets Account Group and the General Long-Term Obligations Account Group.

### 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 Board's records are maintained on a cash basis of accounting. However, the funds reported in the accompanying financial statements have been converted to a modified accrual basis of accounting utilizing the following practices:

## NOTES TO FINANCIAL STATEMENTS

### REVENUES

Revenues collected in the current period that were measurable and available as net current assets of the prior period are adjusted out of current revenues. Uncollected revenues that are measurable and available as net current assets of the current period are recognized as revenues. Court costs are considered "measurable" when in the hands of the various courts. Grant income is considered measurable when received.

### Expenditures

Expenditures are adjusted to record in the current period only those expenditures for which the related fund liability was incurred in the current period.

### NEUTRALITY OF BUSINESS

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

## B. BUDGET PRACTICES

The Director prepares a proposed annual budget and submits same to the Board of Directors no later than fifteen days prior to the beginning of each fiscal year. The budget includes proposed expenditures and the means of financing them.

The budget is employed as a management tool during the year by the Board of Directors; however, all expenditures are approved by the Directors on a monthly basis and revenue is received monthly. Any revisions that alter total expenditures are approved by the Board.



## NOTES TO FINANCIAL STATEMENTS

The budget for the Board is adopted on the cash basis, which is not in conformity with generally accepted accounting principles (GAAP). All budgetary proposed expenditures lapse at the end of each year. During 1990 there were no revisions to the budget. Encumbrance accounting is not used.

### F. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits and interest bearing demand deposits. Cash equivalents include amounts in time deposits and U. S. Treasury bills with original maturities of 90 days or less.

Under state law, the Board may deposit funds within a fiscal agent bank 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. Further, the Board may invest in United States bonds, treasury notes, or certificates, time deposits of state banks organized under Louisiana law and national banks, or any other federally insured investment.

### G. FIXED ASSETS

Fixed assets used in governmental fund type operations are recorded as expenditures at the time purchased and the related assets are capitalized (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.

### H. COMPENSATED ABSENCE

The Board has the following policy related to vacation and sick leave:

The cost of current leave privileges is recognized as a current year expenditure in the General Fund when leave is actually taken. The cost of vacation leave not requiring current resources is recorded in the general long-term obligations account group.

Sick pay is not vested and, therefore, is not recorded as a liability in the accompanying financial statements. Other than maturity leave of six weeks, there is no formal sick pay plan.

THE DISTRICT JUDICIAL DISTRICT  
 DISTRICT OFFICER BOARD

PARISH OF CALCAHIEU, LOUISIANA  
 ALL FUND TYPES AND ACCOUNT GROUPS

## COMBINED BALANCE SHEET

December 31, 2004

ACCOUNTS	Non-specified Funds -		Appropriated Funds -		Totals	
	General Fund	Special Projects	General Funds	Long-Term Obligations	2004	2003
Cash - SPECIFIC	\$ 28,885	\$ -	\$ -	\$ -	\$ 28,885	\$ 21,185
Cash - general account	5,814	-	-	-	5,814	20,410
Cash and Cash equivalents - contingent fund	84,813	-	-	-	84,813	181,800
Restricted assets - Cash - judicial assistance fund	260,448	-	-	-	260,448	181,810
RECEIVABLES:						
Vouchers due on State and Subscriptions	48,087	-	-	-	48,087	28,704
Accrued interest	84	-	-	-	84	0
Fund assets	-	318,723	-	-	318,723	200,804
Amount to be provided for retirement of general long-term obligations	-	-	-	3,822	3,822	3,710
<b>Total assets</b>	<b>\$ 408,017</b>	<b>\$ 318,723</b>	<b>\$ 3,822</b>	<b>\$ 3,822</b>	<b>\$ 734,384</b>	<b>\$ 415,898</b>
<b>LIABILITIES AND FUND BALANCE</b>						
LIABILITIES:						
Lease purchase contract	\$ -	\$ -	\$ 4,801	\$ -	\$ 4,801	\$ -
Accounts payable	15,313	-	-	-	15,313	-
Accounts payable (payable)	18,723	-	-	-	18,723	-
Cash restricted interest	1,000	-	-	-	1,000	742
Payroll taxes payable	11,484	-	1,800	-	13,284	11,480
Other liabilities	8,282	-	-	-	8,282	2,132
<b>Total Liabilities</b>	<b>43,802</b>	<b>-</b>	<b>6,601</b>	<b>-</b>	<b>50,403</b>	<b>14,354</b>
FUND BALANCE:						
Unassigned in general fund	-	128,713	-	-	128,713	143,404
FUND BALANCE:						
Reserved for DISTRICT assistance fund	241,735	-	-	-	241,735	184,810
Designated for operating costs	84,813	-	-	-	84,813	181,800
Restricted - designated	87,747	-	-	-	87,747	66,422
<b>Total fund balance</b>	<b>414,295</b>	<b>128,713</b>	<b>-</b>	<b>-</b>	<b>543,008</b>	<b>436,436</b>
<b>Total liabilities and fund balance</b>	<b>\$ 458,607</b>	<b>\$ 447,426</b>	<b>\$ 6,601</b>	<b>\$ 3,822</b>	<b>\$ 916,456</b>	<b>\$ 430,254</b>

See Notes to Financial Statements.

NOTES TO FINANCIAL STATEMENTS

1. BAD DEBTS

No reserve for uncollectible receivables had been recorded as of December 31, 1994, as all receivables were considered collectible.

2. FUND EQUITY

Reserves:

Reserves represent those portions of fund equity not appropriate for expenditures or legally appropriated for a specific future use. Grant revenue received from the Louisiana Indigent Defender Board is restricted in accordance with the grant agreement.

Designated Fund Balances:

Designated fund balances represent tentative plans for future use of financial resources. The Board had designated \$84,744 of its General fund equity for anticipated operating costs of the public defender's office as of December 31, 1994 and \$181,689 as of December 31, 1995.

3. COMPARATIVE DATA

Comparative total data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the Board's financial position and operations. However, presentation of prior year's totals by fund type have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

4. TOTAL COLUMNS ON STATEMENTS

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

THE FOURTH JUDICIAL DISTRICT  
SUPPORT DEFENSE BOARD

Exhibit 2

PARISH OF CALCAHUS, LOUISIANA  
GOVERNMENTAL FUND TYPE

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
Year Ended December 31, 1996  
With Comparative Amounts For Year Ended December 31, 1995

	<u>General Fund</u>	
	<u>1996</u>	<u>1995</u>
<b>Revenues:</b>		
Court costs on fines and forfeitures	\$ 481,210	\$ 488,848
Intergovernmental revenues:		
Grant-Louisiana Support Defender Board	230,828	288,167
Fees from indigents	7,318	2,898
Use of money and property - interest earnings	<u>10,248</u>	<u>8,283</u>
<b>Total revenues</b>	<u>729,594</u>	<u>788,296</u>
<b>Expenditures:</b>		
General government--(indirect):		
Salaries and related benefits	481,840	488,328
Professional services	228,389	247,697
Litigation support	5,320	31,317
Library	5,298	7,813
Miscellaneous supplies	27,448	35,893
Travel	3,938	4,528
Rent	82,420	82,847
Telephones	8,228	8,228
Other operating expenditures	18,212	22,854
Capital outlay and equipment	28,818	4,427
<b>Other services:</b>		
Principal	1,918	7,829
Interest	<u>228</u>	<u>272</u>
<b>Total expenditures</b>	<u>880,825</u>	<u>969,328</u>
<b>Excess of revenues over expenditures</b>	<u>28,769</u>	<u>121,457</u>
<b>Other financing sources:</b>		
Lease purchase contract	<u>8,228</u>	<u>    </u>
<b>Excess of revenues and other sources over expenditures</b>	<u>44,897</u>	<u>121,457</u>
Fund balance, beginning	<u>322,282</u>	<u>322,282</u>
Fund balance, ending	<u>\$ 367,179</u>	<u>\$ 443,739</u>

See Notes to Financial Statements.

NOTES TO FINANCIAL STATEMENTS

December 31, 1995	Demand Deposits	Certification of Deposits
Carrying amount	<u>\$ 222,412</u>	<u>\$ 222,412</u>
<b>Bank balances:</b>		
a. Insured or collateralized with securities held by the entity or its agent in the entity's name	\$ 100,000	\$ -
b. Collateralized with securities held by pledging financial institution's trust department or agent in the entity's name	42,000	42,000
c. Uncollateralized, including any securities held for the entity but not in the entity's name	<u>180,412</u>	<u>180,412</u>
Total bank balances	<u>\$ 222,412</u>	<u>\$ 222,412</u>

**NOTE 3. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

<b>Furniture and equipment:</b>	
Balance January 1, 1995	\$ 100,884
Additions	55,000
Deletions	<u>(132,660)</u>
Balance December 31, 1995	<u>\$ 23,224</u>

**NOTE 4. GRANTS - LOUISIANA INDIGENT DEFENSE BOARD**

The Board has received grant revenue from the Louisiana Indigent Defense Board (LIDB) in order to provide supplemental funding for the defense of indigent persons accused of capital and felony crimes. The funds from these grants are restricted in the specific uses as determined by the LIDB at the time the funds are granted. The funds received from these grants and the related expenditures during the years ended December 31, 1994 and 1995 were as follows:

THE FOURTEENTH JUDICIAL DISTRICT  
 INCIDENT EXPENSE BOARD

CITY OF CELESTINE, LOUISIANA  
 GOVERNMENTAL FUND TYPE

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

Year Ended December 31, 1990

With Comparative Actual Accounts for Year Ended December 31, 1989

	1990		1989	
	Budget	Actual	Variance Favorable Unfavorable	Actual
<b>REVENUES:</b>				
Court costs on fines and forfeitures		\$ 777,800	\$ 671,888	\$ 105,912
Intergovernmental revenues:				
Grant-Louisiana Indigent Defender Board	150,000	158,908	8,908	296,717
Fees from witnesses	5,000	7,000	2,000	2,800
Use of money and property-interest earnings	5,000	18,322	13,322	8,291
<b>TOTAL REVENUES</b>	<b>215,000</b>	<b>962,030</b>	<b>747,018</b>	<b>604,525</b>
<b>EXPENDITURES:</b>				
General government-judicial:				
Salaries and related benefits	495,000	602,358	107,358	605,877
Professional services	238,000	226,368	11,632	247,877
Litigation support	38,000	5,582	32,418	38,317
Library	8,000	3,766	4,234	3,902
Materials and supplies	10,000	18,098	8,098	15,082
Travel	8,000	3,828	4,172	4,558
Rent	84,000	87,328	3,328	84,867
Telephone	3,000	7,882	4,882	8,338
Other operating expenditures	68,300	17,848	50,452	18,098
Capital outlay and equipment	15,000	55,000	40,000	8,822
<b>Total expenditures</b>	<b>1012,300</b>	<b>1028,182</b>	<b>115,882</b>	<b>894,334</b>
<b>Excess of revenues over expenditures (budgetary basis)</b>	<b>\$ 2,700</b>	<b>93,848</b>	<b>\$ 131,136</b>	<b>109,191</b>

(continued on next page)

NOTES TO FINANCIAL STATEMENTS

Following is a schedule of the future minimum lease payments and the present value of the net minimum lease payments as December 31, 1991:

General Year ended December 31	Long-Term _____ Debt _____
1997	\$ 2,221
1998	2,221
1999	279
2000	-
2001	-
Total minimum lease payments	4,802
Less amount representing <u>INTEREST</u>	<u>282</u>
 Present Value of future minimum lease payments	 <u>\$ 4,520</u>

Note 7. OPERATING LEASES

Effective August 3, 1993, the Board entered into a five year lease agreement for the rental of office space in the Bank One Building, 2400 Charles, Louisiana. Under the lease agreement, the Board is required to make monthly lease payments which may be adjusted in accordance with an operating expense clause. These monthly payments are currently \$8,260 per month.

The minimum annual commitments under operating leases are as follows:

	Building and Office Equipment
1997	\$ 42,750
1998	41,500
1999	-
2000	-
2001	-

NOTES TO FINANCIAL STATEMENTS

Note 8. RECEIPTS - GASP REPORTING RECONCILIATION

The accompanying Statement of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual-General Fund presents comparisons of the adopted budget (more fully described in Note 1) with actual data on a budgetary basis. Because accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to prepare financial statements in conformity with generally accepted accounting principles (GAAP), a reconciliation of resultant basis differences in excess (deficiency) of revenues over expenditures for the year ended December 31, 1998 is presented on the budgetary comparison statement, Statement C.

Note 9. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligation transactions during the year:

	COMPILED BUDGET	ACTUAL	TOTAL
Long-term obligations payable at December 31, 1995	\$ 1,000	\$ 713	\$ 1,713
Additions	-	1,318	1,318
Reductions	-	(1,318)	(1,318)
Long-term obligations payable at December 31, 1998	\$ 1,000	\$ 713	\$ 1,713



# McELROY, QUIRK & BUNCH

A PROFESSIONAL CORPORATION  
CERTIFIED PUBLIC ACCOUNTANTS

MEMBER  
AMERICAN INSTITUTE  
CERTIFIED PUBLIC ACCOUNTANTS

MEMBER  
INSTITUTE OF ACCOUNTANTS  
CERTIFIED PUBLIC ACCOUNTANTS

210 BOULEVARD  
LAKE CHARLES, LOUISIANA  
70601

NEW ORLEANS OFFICE  
161 PRAIRIE AVENUE, SUITE 100  
LAKE CHARLES

## INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Board of Directors  
The Fourteenth Judicial District  
Indigent Defender Board  
Parish of Calcasieu, Louisiana  
Lake Charles, Louisiana

We have audited the general purpose financial statements of the Fourteenth Judicial District Indigent Defender Board, Parish of Calcasieu, Louisiana, a component unit of the Calcasieu Parish Police Jury, as of and for the year ended December 31, 1998, and have issued our report thereon dated April 29, 1999.

We conducted our 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 we 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 Fourteenth Judicial District Indigent Defender Board, Parish of Calcasieu, Louisiana 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 relative 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 recorded 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 condition 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 our audit of the general purpose financial statements of the Fourteenth Judicial District Indigent Defender Board, Parish of Calcasieu, Louisiana, for the year ended December 31, 1998, we obtained an understanding of the internal control structure. With respect to the internal

control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted certain matters, as described below, involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our 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.

An effective internal control structure is dependent to a great extent on segregation of responsibilities for initiating, evaluating, and approving transactions from those for detail accounting and other related functions. Because of the small size of the Board's office staff, the opportunity for segregation of duties is limited. The Board's involvement in review of operations and approval of all expenditures does mitigate to some extent this weakness.

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 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.

Our 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, we believe the reportable condition described above is a material weakness.

This report is intended for the information of the Board of Directors, 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.

*W. Craig Davis & Lynch*

Lake Charles, Louisiana  
April 20, 1987

# MCLEROY, QUINN & BURCH

IS PROFESSIONAL CORPORATION  
CORPORATED IN PUBLIC ACCOUNTANTS

MEMBER  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

MEMBER OF MISSISSIPPI  
CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 607  
BAYLOR UNIVERSITY  
WACO, TEXAS

MEMBER FIDELITY  
TRUST COMPANY OF TEXAS  
PUBLIC ACCOUNTANTS

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

The Board of Directors  
The Fourteenth Judicial District  
Indigent Defender Board  
Parish of Calcasieu, Louisiana  
Lake Charles, Louisiana

We have audited the general purpose financial statements of The Fourteenth Judicial District Indigent Defender Board, Parish of Calcasieu, Louisiana (the Board), a component unit of the Calcasieu Parish Police Jury, as of and for the year ended December 31, 1994, and have issued our report thereon dated April 29, 1995.

We conducted our 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 we 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 applicable to the fourteenth judicial district indigent defender board, parish of Calcasieu, Louisiana, is the responsibility of the Board's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Board's compliance with certain provisions of laws, regulations, and contracts. However, our objective was not to provide an opinion on overall compliance with such provisions. Accordingly, we 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.

This report is intended for the information of the Board of Directors, 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.

*McCrory, Seibert & Louch*

Lake Charles, Louisiana  
April 28, 1997

# McELROY, QUINN & BURCH

IS PROFESSIONAL CORPORATION  
CERTIFIED PUBLIC ACCOUNTANTS

MEMBER  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

MEMBER  
SOCIETY OF PROFESSIONAL  
CERTIFIED PUBLIC ACCOUNTANTS

FOR MORE INFO  
PLEASE CONTACT  
THESE OFFICES

MEMPHIS OFFICE  
1750 BIRMINGHAM BLVD., SUITE 100  
MEMPHIS, TN 38103-4000  
TEL: 901-526-8000

To the Board of Directors  
The Fourteenth Judicial District  
Indigent Defender Board  
Baton Rouge, Louisiana

We have audited the general purpose financial statements of the Fourteenth Judicial District Indigent Defender Board, Parish of Calcasieu, Louisiana, a component unit of the Calcasieu Parish Police Jury, as of and for the year ended December 31, 1994. In connection with this audit, we are required by our professional standards to communicate certain matters related to the conduct of the audit to those who have responsibility for oversight of the financial reporting process. Statement on Auditing Standards No. 47 requires the auditor to ensure that the oversight group receives additional information regarding the scope and results of the audit that may assist the group in governing the financial reporting and disclosure process for which management is responsible.

#### Matters to be Communicated:

##### The Auditor's responsibility under generally accepted auditing standards.

Generally accepted auditing standards require that we plan and perform the audit to obtain reasonable assurance about whether the 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 financial statement presentation. An audit conducted in accordance with generally accepted auditing standards is designed to obtain reasonable, rather than absolute, assurance about the financial statements.

In planning and performing our audit of the financial statements, we considered the internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

**Significant accounting policies.**

The Board is a governmental fund type. The Board's records are maintained on a cash basis of accounting. However, the year end financial statements are converted to a modified accrual basis of accounting employing accounting principles established for governmental funds as set out by the Governmental Accounting Standards Board and pertinent authoritative pronouncements from other organizations. Revenues are recognized when they become measurable and available as per current assets. Generally, uncollected revenues that is expected to be collected within 60 days after year end is recorded to the year earned. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

**Management judgments and accounting estimates.**

Accounting estimates are an integral part of the financial statements prepared by management and are based upon management's current judgments. These judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Significant estimates considered in preparing the Board's financial statements include the possibility of loan contingencies after considering opinion of legal counsel.

**Significant audit adjustments.**

Adjustments arising from the audit aggregated approximately \$400. The net effect on fund equity of these adjustments was to decrease current year's income as a result of providing the financial statements on the modified accrual basis of accounting rather than the cash basis and to record capital outlays and debt payments as expenditures in accordance with government accounting standards.

**Disagreements with management.**

There were no disagreements with management during the conduct of the audit, or at any other time.

**Consultation with other accountants.**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. When the auditor is aware that such consultation has occurred, he should discuss with the oversight group his views about significant matters that were the subject of such consultation. He are not aware of any such consultation.

**Major issues discussed with management prior to retention:**

The auditor should discuss with the oversight group any major issues that were discussed with management in connection with the initial or recurring retention of the auditor including, among other matters, any discussions regarding the application of accounting principles and auditing standards. No major issues were discussed with management prior to the recurring retention of this firm to perform your annual audit.

**Difficulties encountered in performing the audit:**

We encountered no difficulties in dealing with management related to the performance of the audit. To the contrary, we take this opportunity to recognize the excellent assistance and cooperation rendered to us by management and staff during the performance of the audit and completion of our reports thereon.

This communication is intended solely for the information and use of the Board of Directors, management, and others within the organization as considered appropriate by the Board.

*McGregor Davis & Gural*

Lake Charles, Louisiana  
April 29, 2008

In accordance with Government Auditing Standards, we have also issued a report dated April 28, 1997 on our consideration of the Fourteenth Judicial District Indigene Defender Board's internal control structure and a report dated April 28, 1997 on its compliance with laws and regulations.

The financial information for the preceding year, which is included for comparative purposes, was taken from the financial report for that year in which we expressed an unqualified opinion on the general purpose financial statements of the Fourteenth Judicial District Indigene Defender Board, Parish of Calcasieu, Louisiana.

*Wm. Elroy Runk & Sarah*

Lohn Charles, Louisiana  
April 29, 1997



INDEX TO FINANCIAL STATEMENTS

Item 2. CASH AND CASH EQUIVALENTS

At December 31, 1994 and 1995, the Board had cash and cash equivalents (book balances) as follows:

	1994	1995
Bank Deposits	\$ 105,144	\$ 150,144
Certificates of deposit	34,140	34,140
money market accumulation fund	58,721	58,721
<b>Total</b>	<b>\$ 198,005</b>	<b>\$ 243,005</b>

The Board's deposits for the remaining bank balances, under state law, 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. As of December 31, 1994, the Board's deposits as of the balance sheet date are entirely covered by FDIC insurance or by pledge of securities owned by the financial institution in the Board's name. As of December 31, 1995, deposits of \$184,884 were secured by FDIC insurance or by pledge of securities owned by the financial institution in the Board's name. The deposits at December 31, 1994 and 1995 classified to give an indication of the level of risk assumed by the Board are as follows:

December 31, 1994	Demand	Certificate
	Deposits	of Deposits
Carrying amount	\$ 153,881	\$ 34,140
<b>Bank balances</b>		
a. Insured or collateralized with securities held by the entity or its agent in the entity's name	\$ 148,880	\$ -
b. Collateralized with securities held by pledging financial institution's trust department or agent in the entity's name	5,000	34,140
c. Uncollateralized, including any securities held for the entity but not in the entity's name	---	---
<b>Total bank balances</b>	<b>\$ 153,880</b>	<b>\$ 34,140</b>