

**TOM WILHOAN**  
Certified Public Accountant

Member  
American Institute of Certified Public Accountants  
Society of Louisiana Certified Public Accountants

149 North Florida Street  
Cottleville, Louisiana 70111  
(504) 835-4495

**Independent Accountant's Report  
on Applying Agreed-Upon Procedures**

Thirty-Third Judicial District  
Indigent Defense Board  
Alton Parish, Louisiana

I have performed the procedures included in the Louisiana Government Audit Guide and summarized below, which were agreed to by the management of the Thirty-Third Judicial District Indigent Defender Board of Alton Parish, Louisiana and the Legislative Auditor, State of Louisiana solely to assist the users in evaluating management's assertions about the Board's compliance with certain laws and regulations during the year ended December 31, 1998, included in the accompanying Louisiana Financial Statements. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures to satisfy the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

*Public Bid Law*

1. Select all expenditures made during the year for material and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38:2111-2291 (the public bid law).

There were no expenditures during the year for material and supplies exceeding \$5,000, or public works exceeding \$50,000.

*Code of Ethics for Public Officials and Public Employees*

2. Obtain from management a list of the immediate family members of each Board member as defined by LSA-RS 43:1331-1334 (the code of ethics), and a list of outside business interests of all Board members and employees as well as their immediate families.

Management provided me with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided me with all payroll records.

**THIRTY-THIRD JUDICIAL DISTRICT INDIGENT DEFENDER BOARD  
ALLEN PARISH, LOUISIANA**

**Statement of Revenues, Expenditures, and Changes  
in Fund Balance - Governmental  
Fund Type**

For the Year Ended December 31, 1990.

	<b>General Fund</b>
<b>Revenues</b>	
Court - Courtroom Fees and Forfeiture	\$ 110,482
Louisiana Indigent Defender Board Grant	30,488
Interest Earned	____ 1,489
 Total Revenues	 ____ 142,459
 <b>Expenditures</b>	
General Government - Indigent	
Professional Services	71,128
Office Expense	292
Insurance	638
Payroll Taxes	____ 140
 Total Expenditures	 ____ 73,238
 Increase (Decrease) of Revenues Over (Under) Expenditures	 69,221
 <b>Fund Balance at Beginning of Year</b>	 ____ 88,887
 <b>Fund Balance at End of Year</b>	 <b>\$ 158,108</b>

See accountant's report.

**THIRTY-THIRD JUDICIAL DISTRICT INDIGENT DEFENDER BOARD  
AULIN PARISH, LOUISIANA**

Statement of Revenue, Expenditures, and Changes  
in Fund Balance - Budget (Cash Basis) and Actual (Cash Basis)  
Governmental Fund Type

For the Year Ended December 31, 1996

	General Fund		Variance Favorable (Adverse)
	Budget	Actual	
<b>Revenue</b>			
Court Costs on Fees and Perforatory	\$ 114,817	\$ 112,082	\$ (2,735)
Louisiana Indigent Defender Fund Grant	20,000	20,000	0
Interest Earned	3,280	3,280	0
<b>Total Revenue</b>	<b>138,117</b>	<b>135,362</b>	<b>(2,755)</b>
<b>Expenditures</b>			
General Government - Actual			
Professional Services	73,500	74,128	628
Office and Other Expense	-	392	(392)
Insurance	700	600	100
Payroll Taxes	600	150	450
<b>Total Expenditures</b>	<b>75,800</b>	<b>79,370</b>	<b>3,570</b>
<b>Excess (Deficiency) of Revenue Over (Under) Expenditures</b>	<b>62,317</b>	<b>55,992</b>	<b>6,325</b>
<b>Fund Balance at Beginning of Year</b>	<b>88,322</b>	<b>84,322</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$ 150,639</b>	<b>\$ 140,314</b>	<b>\$ 10,325</b>

See accountant's report.

THIRTY-THIRD JUDICIAL DISTRICT INDIGENT DEFENDER BOARD  
ALLEN PARISH, LOUISIANA

Annual Financial Report

For the Year Ended December 31, 1996

OFFICIAL  
FILE COPY  
DO NOT SIGN OUT

Official Accounting  
Reports from this  
office and Florida  
Public Accounting

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

ISSUED DATE 001 03 1997

RECEIVED  
JAN 13 1997  
LEGISLATIVE AUDITOR  
BATON ROUGE, LA

THIRTY-THIRD JUDICIAL DISTRICT INDEPENDENT DEFENDER BOARD  
ALLEN PARISH, LOUISIANA

For the Year Ended December 31, 1996

TABLE OF CONTENTS

	Page(s)
Accountant's Report	1
Balance Sheet - Governmental Fund Type - General Fund	2
Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Fund Type	3
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (Cash Basis) and Actual (Cash Basis) Governmental Fund Type	4
Supplemental Information, Schedule of Per Diem Paid to Board Members	5
Independent Accountant's Report on Applying Agreed-Upon Procedures	6-8
Louisiana Attestation Questionnaire	9-10
Prior Year Comments	11

#### *Meetings*

9. Examine evidence indicating if an agenda for meetings recorded in the minute book were posted or advertised as required by L.S.A.-RS 42:1 through 42:17 (the open meetings law).

The Thirty-Third Judicial District Indigent Defender Board is only required to post a notice of each meeting and the accompanying agenda on the date of the meeting facility. Although management has asserted that such documents were properly posted, I could find no evidence supporting such assertion.

#### *Bank*

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like instruments.

I inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like instruments.

#### *Advances and Bonuses*

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

A reading of the minutes of the board for the year indicated no approval for the payments noted. I also inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of the Thirty-Third Judicial District Indigent Defender Board and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.



Tom Williams, CPA  
June 13, 1997

THIRTY-THIRD JUDICIAL DISTRICT INDEPENDENT DEFENDER BOARD  
AILEEN PARISH, LOUISIANA

Balance Sheet  
Governmental Fund Type - General Fund  
December 31, 1996

<b>Assets</b>	
Cash and Cash Equivalents	\$ 140,366
Accounts Receivable	<u>    9,992</u>
<b>Total Assets</b>	<b>\$ 150,358</b>
<b>Liabilities and Fund Equity</b>	
<b>Liabilities:</b>	
Payroll Taxes Payable	\$ 530
Accounts Payable	<u>    630</u>
<b>Total Liabilities</b>	<b>1,160</b>
<b>Fund Equity:</b>	
Fund Balance Unreserved - Unobligated	<u>149,198</u>
<b>Total Liabilities &amp; Fund Equity</b>	<b>\$ 150,358</b>

See accountant's report.

THIRTY-THIRD JUDICIAL DISTRICT INDIGENT DEFENDER BOARD  
ALLEN PARISH, LOUISIANA

Supplemental Information

For the Year Ended December 31, 1996

Schedule of Per Diem Paid Board Members

	1996
Hugh J. Cunningham	\$-0-
Robert D. Miggard	-0-
Rebecca Perizoni	-0-
Ray Rade	-0-
Total	\$-0-

The Schedule of Per Diem Paid to Board Members was prepared in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Louisiana Revised Statute 35:450-473 provides that the board members receive a per diem of \$10 for each meeting they attend, but must not be paid for more than 12 meetings in each year. The members of the board elected not to receive a per diem for attending meetings during the year ended December 31, 1996.



4. Determine whether any of those employees included in the listing obtained from management in spread-sheet procedure (2) were also included on the listing obtained from management in spread-sheet procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management [spread-sheet procedure (2)] appeared on the list provided by management in spread-sheet procedure (1).

#### *Budgeting*

5. Obtain a copy of the legally adopted budget and all amendments.

The Board provided me with a copy of the original and amended budgets.

6. Trace the budget adoption and amendments to the minute book.

I traced the adoption of the original budget to the minutes of a meeting held on October 22, 1996, which indicated that the budget was unanimously adopted by the Governing Board of the Alton Parish Indigent Defender Board. I traced the adoption of the amended budget to the minutes of a meeting held December 18, 1996. The Governing Board unanimously approved the amended budget.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

I compared the revenues and expenditures of the final budget to actual revenues and expenditures. Variances did not exceed five percent (5%).

#### *Accounting and Reporting*

8. Randomly select 6 disbursements made during the period under examination and

- (a) trace payments to supporting documentation as to proper amount and payee.

I examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account, and

The six payments were properly coded to the correct fund and general ledger account.

- (c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approval from the board members. In addition, each of the disbursements were traced to the minute book where they were approved by the full board.

**TOM MILLER**  
Certified Public Accountant

Member  
American Institute of Certified Public Accountants  
The State of Louisiana Certified Public Accountants

104 Maple Heights Street  
Bossier, Louisiana 71422  
(504) 331-6499

INDEPENDENT ACCOUNTANT'S REPORT

Thirty-Third Judicial District  
Indigent Defender Board  
Allen Parish, Louisiana

I have compiled the accompanying balance sheet of the Thirty-Third Judicial District Indigent Defender Board of Allen Parish, Louisiana as of December 31, 1990, and the related statements of revenues, expenditures, and changes in fund balances for the year then ended, and the accompanying supplemental information, which is presented only for supplementary analysis purposes, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying financial statements and supplemental schedule and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Thirty-Third Judicial District Indigent Defender Board's financial position and the results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.



Tom Miller, CPA  
Jan 23, 1991