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STATE OF LOUISIANA
 DEPARTMENT OF REVENUE
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**THIRTY-FOURTH JUDICIAL DISTRICT
 JACOBSON DEPARTMENT BOARD
 Jefferson Parish, Louisiana
 General Purpose Financial Statements
 and Independent Auditor's Report
 As of and for the Year Ended
 December 31, 1990**

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

Release Date Jan. 11, 1991

KEITH J. BOVIRA
 Certified Public Accountant

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INDEPENDENT AUDITOR'S REPORT

Twenty-Fourth Judicial District
Indigent Defender Board
Jefferson Parish, Louisiana

I have audited the accompanying general purpose financial statements of the Twenty-Fourth Judicial District Indigent Defender Board as of and for the year ended December 31, 1996, as listed in the table of contents. These general purpose financial statements are the responsibility of the management of Twenty-Fourth Judicial District Indigent Defender Board. My responsibility is to express an opinion on these 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-Fourth Judicial District Indigent Defender Board as of December 31, 1996, 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 May 7, 1997 on my consideration of the Twenty-Fourth Judicial District Indigent Defender Board's internal control structure and a report dated May 7, 1997 on its compliance with laws and regulations. Both reports are presented separately after the notes to the financial statements of this audit report.

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Twenty-Fourth Judicial District Indigent Defender Board. This information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.



Keith J. Rovine
Certified Public Accountant

May 3, 1997

GENERAL PURPOSE FINANCIAL STATEMENTS

TWENTY-FOURTH JUDICIAL DISTRICT INCIDENT DEFENSES BOARD
 Jefferson Parish, Louisiana
 Combined Statement of Revenues, Expenditures
 and Changes in Fund Balances
 Governmental Fund Types
 For the Year Ended December 31, 1996

Statement B

	Governmental Fund Types		Totals (Memorandum Only)
	General Fund	Special Revenues	
REVENUES			
Court costs on fines and forfeitures	\$1,189,567	-	\$1,189,567
Criminal bail bond license fees	113,983	-	113,983
Intergovernmental revenues - Louisiana Indigent Defender Board	-	345,894	345,894
Interest earnings	30,468	48,295	78,763
Total Revenues	1,334,018	494,189	1,828,207
EXPENDITURES			
Salaries and related benefits	114,105	-	114,105
Attorneys' fees and other professional services	1,057,339	343,274	1,400,613
Continuing education and travel	725	16,113	16,838
Operating services	56,859	32,585	89,444
Capital outlay - equipment acquisition	21,071	23,583	34,654
Other expenditures	4,422	482	5,904
Total Expenditures	1,249,921	312,942	1,562,863
Excess of Revenues over Expenditures	84,097	74,217	158,314
Fund Balance at Beginning of Year	\$26,552	622,342	\$1,175,339
Fund Balance at End of Year	<u>\$110,649</u>	<u>\$718,168</u>	<u>\$1,338,817</u>

The accompanying notes are an integral part of this statement.

TWENTY-FOURTH JUDICIAL DISTRICT INDIJENT DEFENDER BOARD
 Jefferson Parish, Louisiana
 Combined Statement of Revenues, Expenditures
 and Changes in Fund Balance -
 Budget (GARP Basis) and Actual
 for the Year ended December 31, 1996

Statement C

	<u>General Fund</u>		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUES			
Court costs on fines and forfeitures	\$1,325,000	\$1,189,567	\$(135,433)
Criminal bail bond license fees	-	113,950	113,950
Intergovernmental revenue - Louisiana Indigent Defender Board	-	-	-
Interest earnings	-	28,668	28,668
Total Revenues	1,325,000	1,332,185	107,185
EXPENDITURES			
Salaries and related benefits	100,000	114,105	14,105
Attorneys' fees and other professional services	979,000	1,857,328	(878,328)
Continuing education and travel	-	928	(928)
Operating services	56,882	58,858	(1,976)
Capital outlay - equipment acquisition	-	11,973	(11,973)
Other expenditures	-	5,833	(5,833)
Total Expenditures	1,134,882	1,348,572	213,690
Surplus of Revenues over Expenditures	190,118	98,613	91,505
Fund Balance at Beginning of Year	\$13,439	\$16,832	3,393
Fund Balance at end of Year	\$131,557	\$115,445	\$161,152

The accompanying notes are an integral part of this statement.

<u>Special Revenue Fund</u>			<u>Totals (Memorandum Only)</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
-	-	-	\$1,125,880	\$1,189,967	\$135,477
-	-	-	-	113,962	113,962
\$444,067	\$453,094	\$105,827	346,857	431,884	105,827
-	48,288	48,288	-	78,962	78,962
344,067	492,178	148,111	3,024,862	3,024,368	255,309
-	-	-	128,000	114,185	5,815
378,000	363,274	(14,726)	3,394,000	3,420,613	(16,613)
10,000	18,133	13,887	10,000	18,838	11,162
10,000	12,585	(2,585)	89,887	89,444	(13,567)
5,000	23,583	(18,583)	5,000	34,854	(29,854)
-	492	492	-	5,880	15,880
378,000	412,862	147,862	3,524,862	3,662,534	(138,672)
123,9431	74,217	98,140	46,178	162,832	114,654
632,301	639,882	7,446	3,048,328	3,125,899	26,943
\$608,358	\$714,164	\$105,806	\$4,091,810	3,988,881	\$266,571

NOTES TO THE FINANCIAL STATEMENTS

TWENTY-FOURTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
 Jefferson Parish, Louisiana
 Notes to the Financial Statements
 December 31, 1994

INTRODUCTION

The Twenty-Fourth Judicial District Indigent Defender Board, established in compliance with Louisiana Revised Statute 15:144-149, provides counsel to represent indigents (needy individuals) in criminal and quasi-criminal cases at the district court level. The judicial district encompasses Jefferson Parish, Louisiana. The board is composed of seven members who are appointed by the district court. The board members serve without compensation. Revenues to finance the board's operations are provided primarily from court costs or fines imposed by the various courts within the district.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Presentation

The accompanying general purpose financial statements of the Twenty-Fourth Judicial District Indigent Defender Board have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

2. Reporting Entity

For financial reporting purposes, in conformance with GASB Codification Section 2109, 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 the Twenty-Fourth Judicial District Indigent Defender Board. Furthermore, the Jefferson 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 Funds) and an account group (General Fixed Assets Account Group) to report on its financial position and the results of its operations. Fund accounting is designed to

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

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources and general operating expenditures.

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

a. General Fund

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

b. Special Revenue Fund

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

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

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

THIRTY-FOURTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
 Jefferson Parish, Louisiana
 Notes to the Financial Statements
 December 31, 1998

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Basis of Accounting

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

Revenues (General Fund):
 Court costs on fines and forfeitures and criminal bail bond license fees are recorded in the year they are collected by the appropriate courts.

Revenues (Special Revenue Funds):
 Intergovernmental revenues received from the Louisiana Indigent Defender Board make up substantially all of the revenues of the District Assistance Fund and the Capital Cases Fund.

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

Expenditures (General Fund and Special Revenue Funds):
 Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

5. Budgets

State law does not make it mandatory for indigent defender boards to prepare and adopt annual budgets for the General Fund or the Special Revenue Funds. However, for 1998, the board adopted annual budgets for the General Fund and both Special Revenue Funds. The budget was prepared on the modified accrual basis of accounting. All three budgets were adopted on December 8, 1998. The board did not amend any of the three original budgets.

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

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

6. **Cash**
 Cash includes amounts in demand deposit accounts and interest bearing demand deposit accounts maintained by the Jefferson Parish Council. Under state law, the board may deposit funds in demand deposit accounts, interest bearing demand deposit accounts, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.
7. **Fixed Assets**
 Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized and reported in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.
8. **Compensated Absences**
 Full-time employees of the board earn and accumulate vacation and sick leave at various rates, depending on their length of service. Employees on the payroll, prior to April 16, 1986, may carry a maximum of 90 days of unused vacation leave from one calendar year to another. Those employees hired on or after April 16, 1986, may carry a maximum of 6 days of unused vacation leave from one calendar year to another. Upon termination of employment, and provided that certain conditions have been met as set forth in the policy adopted by the board, employees are paid for unused vacation leave according to the hourly rate schedule in the pay plan.
- All full-time employees earn one-half day of sick leave each biweekly pay period worked. There is no limit on the amount of sick leave that may be accumulated and carried forward from one year to the next. At December 31, 1986, there were no material accumulated and vested benefits relating to vacation or sick leave that requires disclosure or accrual to conform with generally accepted accounting principles.
9. **Total Column on Balance Sheet**
 The total column on the balance sheet is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

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

NOTE B - CASH

At December 31, 1996, the carrying amounts (book balances) of cash of the board totaled \$1,346,325, and are listed as follows:

Cash in demand deposit accounts under the control of the board	\$358
Cash on deposit with the Jefferson Parish Council	1,345,967
Total	<u>\$1,346,325</u>

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. At December 31, 1996, the board had \$358 in demand deposits (collected bank balances). These deposits were fully secured from risk by federal depository insurance (GRAB Risk Category 1).

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

NOTE C - CHANGES IN GENERAL FIXED ASSETS

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

Balance, January 1, 1996	\$40,344
Additions	31,942
Deletions	<u> </u>
Balance, December 31, 1996	<u>\$72,286</u>

TWENTY-FOURTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
 Jefferson Parish, Louisiana
 Notes to the Financial Statements
 December 31, 1998

NOTE B - PENSION PLAN

All full-time employees of the indigent defender board are members of either, the Parochial Employees Retirement System of Louisiana (System), a multiple-employer (cost-sharing), public employee retirement system, or the Employees' Retirement System of Jefferson Parish (ERSJP), a defined benefit pension plan administered by a separate board of trustees. Both plans are controlled and administered by a separate board of trustees. The ERSJP covers employees who were hired prior to December 31, 1979. As of that date, the ERSJP was merged with the System and members of the ERSJP also became members of the System. Employees hired subsequent to the merger of the two systems may participate only in the System. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. Indigent defender board employees participate in Plan A.

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

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of credited service, or at any age with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of the member's final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only, prior to January 1, 1980, the benefit is equal to one per cent of the final-average salary plus \$24 for each year of supplemental plan only service earned prior to January 1, 1980. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

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

NOTE D - PENSION PLAN (CONTINUED)

The System and ERSPF issue an annual publicly available financial report that includes financial statements and required supplementary information for the System. The System's report may be obtained by writing to the Paroissial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70899-4619, or by calling (504) 928-1363. The ERSPF's report may be obtained by writing to the Employees' Retirement System of Jefferson Parish, Room 420, Post Office Box 9, Gretna, Louisiana 70054, or by calling (504) 364-2668.

Funding Policies

For the System, under Plan A, members of the System are required to contribute 8.50% of their annual covered salary and the Board is required to contribute at an actuarially determined rate. The employer contribution rate for the year ended December 31, 1996 was 7.25% of annual covered payroll. Contributions to the System also include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Board are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:183, the employer contributions are determined by actuarial valuations and are subject to change each year based on the results of the valuation for the prior fiscal year.

The Board's contributions to the System under Plan A for the year's ended December 31, 1996, 1995 and 1994, were \$6,293, \$6,204 and \$6,216, respectively, and these amounts equaled the required contributions for each year.

For ERSPF, the employer contribution rate for the year ended December 31, 1996 was 1.20% of annual covered payroll. The Board's contributions to the ERSPF plan for the year's ended December 31, 1996, 1995 and 1994, were \$3,083, \$3,084 and \$1,868, respectively, and these amounts equaled the required contributions for each year. The employee contribution rate is .8% of annual covered payroll minus 14 per month.

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

NOTE E - LEASES

Operating leases are all leases that do not meet the criteria of capital leases. Effective January 1, 1994, the indigent defender board leased office space under a formal lease agreement for 24 months at \$750 per month. In addition, effective November 1, 1994, the Board leased other office space at a monthly rental of \$1,000 per month, on a month-to-month basis.

NOTE F - LITIGATION AND CLAIMS

As of December 31, 1996, no liability is required to be accrued in the general purpose financial statements of the indigent defender board under the provisions of GASB Codification Section 630.

NOTE G - BOARD COSTS NOT INCLUDED IN THE FINANCIAL STATEMENTS

The accompanying financial statements do not include costs for office space and utilities for the office on the westbank of the Mississippi River in Jefferson Parish's First Parish Court, nor for the office on the westbank in the Parish's Juvenile Court.

COMBINED AND INDIVIDUAL FUND
FINANCIAL STATEMENTS

TWENTY-FOURTH JUDICIAL DISTRICT INCIDENT DEFENDER BOARD
 Jefferson Parish, Louisiana
 Combining Balance Sheet
 Special Revenue Funds
 December 31, 1998

	<u>District Assistance Fund</u>	<u>Capital Cases Fund</u>	<u>Total (Memorandum Only)</u>
ASSETS			
Cash	\$211,988	\$2,218	\$214,206
TOTAL ASSETS	<u>\$211,988</u>	<u>\$2,218</u>	<u>\$214,206</u>
LIABILITIES AND FUND BALANCE			
Liabilities	-	-	-
Fund Balances:			
Unreserved - undesignated	\$211,988	\$2,218	\$214,206
TOTAL LIABILITIES FUND BALANCE	<u>\$211,988</u>	<u>\$2,218</u>	<u>\$214,206</u>

The accompanying notes are an integral part of this statement.

TWENTY-FOURTH JUDICIAL DISTRICT INDIGENT DEFENSE BOARD
 Jefferson Parish, Louisiana
 Combining Statement of Revenues, Expenditures
 and Changes in Fund Balances
 Special Revenue Funds
 For the Year Ended December 31, 1996

	District Assistance Fund	Capital Cases Fund	Total (Memorandum Only)
REVENUES			
Intragovernmental revenue - Louisiana Indigent Defender Board	\$461,884	\$ -	\$461,884
Interest earnings	40,222	288	40,222
Total Revenues	492,106	288	492,178
EXPENDITURES			
Notararies' fees and other professional services	300,190	41,078	343,274
Continuing education and travel	18,313	-	18,313
Operating services	12,585	-	12,585
Capital outlay - equipment acquisition	23,683	-	23,683
Other expenditures	142	84	226
Total Expenditures	376,820	41,162	417,982
Excess of Revenues over Expenditures	115,271	(40,874)	74,217
Fund Balance at Beginning of Year	594,875	43,872	638,947
Fund Balance at End of Year	710,246	62,218	772,464

The accompanying notes are an integral part of this statement.

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

	Budget	Actual	Variance (Unfavorable)
REVENUES			
Intergovernmental revenue - Louisiana Indigent Defender Board	\$346,051	\$453,884	\$107,833
Interest earnings	-----	48,602	48,602
Total Revenues	346,051	502,486	156,435
EXPENDITURES			
Attorneys' fees and other professional services	290,000	312,194	(22,194)
Continuing education and travel	30,000	18,113	11,887
Operating services	10,000	12,588	(2,588)
Capital outlay - equipment acquisition	6,000	23,583	(17,583)
Other expenditures	-----	362	362
Total expenditures	336,000	378,220	(42,220)
Excess of Revenues over Expenditures	10,051	114,074	104,023
Fund Balance at Beginning of Year	297,381	236,075	61,306
Fund Balance at End of Year	\$307,432	\$350,149	\$42,717

The accompanying notes are an integral part of this statement.

THIRTY-FOURTH JUDICIAL DISTRICT INDIGENT DEFENSE BOARD
 Jefferson Parish, Louisiana
 Statement of Revenues, Expenditures
 and Changes in Fund Balances - Budget
 (GAAP Basis) and Actual
 Capital Cases Fund
 For the Year Ended December 31, 1996

	Budget	Actual	Variance Favorable (Adverse)
REVENUES			
Intergovernmental revenue - Louisiana indigent Defender Board	-	-	-
Interest earnings	-	388	388
Total Revenues	-	388	388
EXPENDITURES			
Attorneys' fees and other professional services	35,000	41,078	(6,078)
Other expenditures	-	84	(84)
Total Expenditures	35,000	41,162	(6,162)
(Deficiency) of Revenues over Expenditures	(35,000)	(40,854)	(5,854)
Fund Balance at Beginning of Year	33,000	43,872	8,872
Fund Balance at End of Year	\$ -	\$ 2,218	\$ 2,218

The accompanying notes are an integral part of this statement.

OTHER REPORTS REQUIRED BY
GOVERNMENT BUILDING STANDARDS

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

Twenty-Fourth Judicial District
Indigent Defender Board
Jefferson Parish, Louisiana

I have audited the general purpose financial statements of the Twenty-Fourth Judicial District Indigent Defender Board as of and for the year ended December 31, 1996, and have issued my report thereon dated May 7, 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 Twenty-Fourth Judicial District Indigent Defender Board is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of 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, projections of any evaluation of the internal control structure to future periods is subject to the risk that procedures

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

In planning and performing my audit of the general purpose financial statements of the Twenty-Fourth Judicial District Indigent Defender Board, for the year ended December 31, 1986, 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.

I noted a matter involving the internal control structure and its operation that I consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. A reportable condition involves a matter coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgement, could adversely affect the entity's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the 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 structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, I noted that, as a material weakness, the size of the Twenty-Fourth Judicial District Indigent Defender Board's operation and its limited staff preclude an adequate segregation of duties and other features of an adequate system of internal accounting control, although to employ such controls may not be cost beneficial. This condition was considered in determining the nature, timing and extent of the procedures to be performed in my audit of the financial statements of the Twenty-Fourth Judicial District Indigent Defender Board for the year ended December 31, 1986.

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. Rovina
Certified Public Accountant

May 7, 1987

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
LAW AND REGULATIONS BASED ON AN AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS PREPARED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

Twenty-Fourth Judicial District
Indigent Defender Board
Jefferson Parish, Louisiana

I have audited the general purpose financial statements of the Twenty-Fourth Judicial District Indigent Defender Board as of and for the year ended December 31, 1994, and have issued my report thereon dated May 7, 1995.

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 and contracts applicable to the Twenty-Fourth Judicial District Indigent Defender Board is the responsibility of the Twenty-Fourth Judicial District Indigent Defender Board. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, I performed tests of the Twenty-Fourth Judicial District Indigent Defender Board's compliance with certain provisions of laws, regulations and contracts. However, the objective of my audit of the 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 my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

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



Keith J. Rowing
Certified Public Accountant

May 9, 2003