

FIFTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
December 31, 1995

	General Fund	General Fixed Assets Account Group	Totals (Miscellaneous Only)	
			1995	1995
ASSETS				
Cash	147,589	-	147,589	308,804
Due from other governments -				
Court costs and bond				
fees receivable	76,521	-	76,521	107,758
Due from Louisiana				
Indigent Defender Board	68,159	-	68,159	97,343
Equipment	-	48,186	48,186	48,700
Total assets	292,269	48,186	332,455	454,604
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	6,639	-	6,639	4,025
Payroll taxes payable	320	-	320	674
Total liabilities	6,959	-	6,959	4,699
Fund equity:				
Investment in general				
fixed assets	-	48,186	48,186	48,700
Fund balance -				
Unrestricted, undesignated	285,310	-	285,310	405,334
Total fund equity	285,310	48,186	332,496	450,044
Total liabilities and fund equity	292,269	48,186	332,455	454,644

See Notes to Financial Statements.

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15TH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD

Financial Statement

December 31, 1986

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the Auditor, or reviewed, and, where 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.

Witness Date: Jan 24 1987

J. L. SCHMIDT
Certified Public Accountant
Lafayette, Louisiana

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Fifteenth Judicial District
Indigent Defender Board
Lafayette, Louisiana

I have audited the accompanying general purpose financial statements of the Fifteenth Judicial District Indigent Defender Board, a component unit of the Lafayette Parish Police Jury, as of and for the year ended December 31, 1996, as listed in the table of contents. These financial statements are the responsibility of the Fifteenth Judicial District 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 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. 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 general purpose financial statements 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 Fifteenth Judicial District Indigent Defender Board, a component unit of the Lafayette Parish Police Jury, as of December 31, 1996 and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued reports dated February 27, 1997 on my consideration of the Board's internal control structure and on its compliance with laws and regulations.



February 20, 1997

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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
Fifteenth Judicial District
Indigent Defender Board
Lafayette, Louisiana

I have audited the general purpose financial statements of the Fifteenth Judicial District Indigent Defender Board, a component unit of the Lafayette Parish Police Jury, as of and for the year ended December 31, 1996, and have issued my report thereon dated February 27, 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 financial statements are free of material misstatement.

Compliance with laws, regulations, contracts and grants of the Fifteenth Judicial District Indigent Defender Board is the responsibility of the Fifteenth Judicial District 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 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 my tests disclosed no instances of noncompliance that are required to be reported under Governmental Auditing Standards.

This report is intended for the information of the board of directors, management, the Lafayette Parish Police Jury and the Legislative Auditor. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



February 27, 1997

FIFTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
NOTES TO FINANCIAL STATEMENTS
December 31, 1996

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying component unit financial statements of the Fifteenth 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.

The following is a summary of certain significant accounting policies:

Reporting Entity

As the governing authority of the parish, for reporting purposes, the Lafayette Parish Police Jury is the financial reporting entity for Lafayette Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Lafayette Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Indigent defender boards, criminal court funds, and judicial expense funds are part of the operations of the district court system. The district court system is fiscally dependent on the police jury for office space and courtrooms. The substance of the relationship between the district court system and the police jury is that the police jury has approval authority over its

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

Board of Directors
Fifteenth Judicial District
Indigent Defender Board
Lafayette, Louisiana

I have audited the general purpose financial statements of the Fifteenth Judicial District Indigent Defender Board, a component unit of the Lafayette Parish Police Jury, for the year ended December 31, 1996, and have issued my report thereon dated February 27, 1997.

I have 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 Fifteenth 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, 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.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

4. CHANGES IN GENERAL FIXED ASSETS

General fixed assets are comprised of office furniture and equipment. The following is a summary of changes in the general fixed assets account group for 1996.

Balance December 31, 1995	40,787
Additions	2,306
Retirements	<u>(3,027)</u>
Balance December 31, 1996	<u>40,186</u>

5. RETIREMENT SYSTEM

The Board maintains no retirement system.

6. COMPENSATED ABSENCES

No accrual has been made for vacation or sick pay due to the insignificance of the amounts involved.

7. RECLASSIFICATION OF PRIOR YEAR AMOUNTS

Certain amounts reported in the prior year have been reclassified for comparative purposes with current year amounts.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Budgets and Budgetary Accounting

The Board follows these procedures in establishing the annual budget:

- The chief public defender prepares a proposed budget and submits it to the members of the board of directors for their approval prior to the beginning of each year.
- Budgetary amendments involving an increase in attorney salaries, salaries, capital expenditures, or an increase in total expenditures require the approval of the board of directors.
- All budgetary appropriations lapse at the end of each fiscal year.

The General Fund budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted, or as amended from time to time by the Board. Such amendments were not material in relation to the original appropriations. The Board does not employ encumbrance accounting.

Total Column on Combined Statement

The total column on the combined 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.

Dollar Signs

All numeric data in the financial statements and accompanying notes are presented in U.S. dollars. Dollar signs have been omitted.

2. BANK DEPOSITS AND INVESTMENTS

The Board may invest in direct United States Treasury obligations, U.S. Government Agency obligations guaranteed by the U.S. Government, time certificates of deposit of state banks organized under the laws of Louisiana and national banks having their principal office in the State of Louisiana, and investments as authorized in USA-R.S. 38:2985.

At December 31, 1996, bank deposits totaling \$147,569 were insured by the FDIC. Bank deposits totaling \$734 were collateralized with securities held by the pledging financial institution, but not in the Board's name.

3. VEHICULAR VIOLATION FEES AND BOND FORFEITURES RECEIVABLE

This is the aggregate amount due from the various local and district courts of the Fifth Judicial District for fees collected and bonds forfeited in 1996 and not remitted as of December 31.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

capital budget. In addition, the nature and significance of the relationship between the district court and the police jury is such that inclusion from the police jury's financial statements would render the financial statements incomplete or misleading. For these reasons, indigent defender boards are considered component units of the police jury. The Fifteenth Judicial District Indigent Defender Board is comprised of the parishes of Avoyelles, Lafayette and Vermilion. It was determined to be a component unit of the Lafayette Parish Police Jury based on resources received from and support provided by each parish's court system. The accompanying financial statements present information only on the funds maintained by the Fifteenth Judicial District Indigent Defender Board.

Fund Accounting

The accounts of the board are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of a fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. The General Fund is the operating fund of the board. It is used to account for all financial resources not accounted for in the General Fixed Assets Account Group.

Fund Assets and Long-Term Liabilities

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus.

The General Fund operations are accounted for on a spending or "financial flow" measurement focus, and only current assets and current liabilities are generally included on its balance sheet.

Fixed assets are accounted for in the General Fixed Assets Account Group and are recorded as expenditures in the General Fund when purchased. No depreciation has been provided on general fixed assets.

All fixed assets are stated at historical cost.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The General Fund is accounted for using the modified accrual basis of accounting. Its revenues are recognized when they become measurable and available as net current assets. Expenditures are generally recognized when the related fund liability is incurred.

In planning and performing my audit of the general purpose financial statements of the Fifteenth 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.

I noted a certain 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. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my 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.

Segregation of Duties

Due to the small number of individuals administering the Board's accounting functions, there is inadequate segregation of duties within the accounting system.

Auditor Response - The Board is aware of this control weakness and has implemented procedures for the reconciling of financial statements and budgetary comparisons in an effort to compensate for the weakness without incurring the cost of hiring additional personnel.

A material weakness is a reportable condition in which the design or operation of the specific internal control structure element 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 do not believe the reportable condition described above is a material weakness.

This report is intended for the information of the board of directors, management, the Lafayette Parish Police Jury and the Legislative Auditor. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



February 27, 1997

FIFTHWHEEL JUDICIAL DISTRICT INDIJENT DEFENDER BOARD

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

Year Ended December 31, 1996

With Comparative Actual Amounts for Year Ended December 31, 1995

	1996		Variance - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
Revenues:				
Court costs and bond forfeitures	881,050	877,738	(3,312)	879,115
Interest	3,800	4,487	1,687	4,712
Fees - partially indigent	28,700	25,878	(2,822)	29,376
Improvement of accounts				
District Assistance Fund - Louisiana 1111	288,800	248,643	(40,157)	318,028
Total revenues	1,199,250	1,096,686	(102,564)	1,293,232
Expenditures:				
Current - general government				
Salaries, retirement and related benefits	1,148,267	1,126,245	(22,022)	1,073,132
Professional services	48,580	57,584	8,904	64,734
Office and administrative	53,260	36,689	(16,571)	26,555
Insurance	6,680	5,681	(999)	6,279
Capital outlay - equipment	9,080	2,540	(6,540)	34,466
Total expenditures	1,265,647	1,218,734	(46,913)	1,143,093
Excess (deficiency) of revenues over expenditures	(66,397)	(124,048)	(57,651)	147,137
Fund balance, beginning	985,708	899,358	(86,350)	262,180
Fund balance, ending	919,311	775,310	(144,001)	409,317

See Notes to Financial Statements.

FIFTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD

BOARD MEMBER COMPENSATION

December 31, 1996

The members of the board of directors of the Fifteenth Judicial District Indigent Defender Board serve on a voluntary basis and receive no form of compensation for these duties.