

THIRTY-FIRST JUDICIAL DISTRICT
 INDIGENT DEFENDER BOARD
 Jefferson Davis Parish, Louisiana
 SCHEDULE OF COMPENSATION PAID AND ACCRUED TO BOARD MEMBERS
 For the Year Ended December 31, 1996

	Professional Services
Steve Gunnell	\$ 48,148
Tim Cassidy	48,148
Robert Mark Romero	41,747
Richard Aronstein	48,148
David E. Marcelle	<u>80,148</u>
 Total	 \$ 266,339

ADDITIONAL FINANCIAL INFORMATION

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
BASED ON AN AUDIT OF COMPONENT UNIT
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

Thirty-First Judicial District Indigent Defender Board
Jefferson Davis Parish, Louisiana

We have audited the component unit financial statements of the Thirty-First Judicial District Indigent Defender Board, as of and for the year ended December 31, 1996, and have issued our report thereon dated June 17, 1997.

We conducted our 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 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 Thirty-First Judicial District Indigent Defender Board, is the responsibility of the Thirty-First Judicial District Indigent Defender Board's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatements, we performed tests of the Thirty-First Judicial District Indigent Defender Board's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the component unit financial statements 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 Indigent Defender Board, management, and the Legislative Auditor. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Krislow, Gillespie & Co.
Certified Public Accountants

Jennings, Louisiana
June 17, 1997

The only matter which we consider to be a reportable condition related to a deficiency in the control structure design. Due to the limited number of personnel involved in the accounting system, it is not feasible to have an adequate overall control structure.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the component unit 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 noted the following matter involving the internal control structure and its operation that we consider to be material weaknesses as defined above. These conditions were considered in determining the nature, timing, and extent of the procedures to be performed in our audit of the financial statements of the Thirty-First Judicial District Indigent Defender Board, for the year ended June 30, 1995.

Because of the limited number of personnel involved in the accounting system, it is not feasible to have an adequate overall internal control structure. This deficiency in internal control structure could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

This report is intended for the information of the Indigent Defender Board, management, and the Legislative Auditor. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Kristow, Gillespie & Co.
Certified Public Accountants

Jennings, Louisiana
June 17, 1997

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN AUDIT OF COMPONENT UNIT
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT ACCOUNTING STANDARDS

Thirty-First Judicial District Indigent Defender Board
Jefferson Davis Parish, Louisiana

We have audited the component unit financial statements of the Thirty-First Judicial District Indigent Defender Board, for the year ended December 31, 1996, and have issued our report thereon dated June 17, 1997.

We conducted our audit in accordance with generally accepted auditing standards and Government Accounting Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

The management of the Thirty-First 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 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 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.

In planning and performing our audit of the component unit financial statements of the Thirty-First Judicial District Indigent Defender Board, for the year ended December 31, 1996, 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 component unit financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted one matter 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.

ADDITIONAL REPORTS

THIRTY-FIRST JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
Jefferson Davis Parish, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1996

3. LITIGATION

There is no litigation pending against the board as of December 31, 1996.

4. RELATED PARTY TRANSACTIONS

The District has entered into contracts with five attorneys to provide criminal defense legal services to the Thirty-First Judicial District Court, Ward 2 Court and the Jennings City Court as appointed by the presiding judge of each court. Under the terms of each contract each attorney is paid the lesser of the following items: (1) \$50,000; or (2) a pro rata split (depending on the number of contract attorneys) of the monthly Thirty-First Judicial District Indigent Defender Board's net proceeds, after deducting actual and necessary expenses, including but not limited to transcription fees, investigatory expenses, seminar expenses, travel expenses, non-volunteer attorney fees, etc., which are approved by the board. The five attorneys that the District contracts to provide criminal defense legal services with also make up the entire Board of the District.

Compensation paid and accrued to board members during the year amounted to \$226,339. At year end the board members were owed \$17,000.

THIRTY-FIRST JUDICIAL DISTRICT
INDEPENDENT DEFENDER BOARD
Jefferson Davis Parish, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1996

According to attorney general opinion 82-531, the board is not a political subdivision within the meaning of the Louisiana Local Government Budget Act. As a result, the board is not required to adopt a budget under law.

F. ENCUMBRANCES

The board does not utilize formal encumbrance accounting.

G. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits. Under state law, the board may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana Law and national banks having their principal offices in Louisiana.

H. FIXED ASSETS

The board has no fixed assets as discussed in item D above.

I. PENSION PLAN

The board has no employees and therefore no participation in any of the public employee retirement systems.

J. LONG-TERM OBLIGATIONS

The board has no outstanding long-term obligations.

2. CASH AND CASH EQUIVALENTS

At December 31, 1996, the board had cash and cash equivalents (book balances) totaling \$31,530 as follows:

Non-interest-bearing demand deposits	\$ 31,530
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At December 31, 1996, the board had \$31,530 in deposits (collected bank balances). These balances were fully secured from risk by Federal deposit insurance.

THIRTY-FIRST JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
Jefferson Davis Parish, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1998

and do not present information of the police jury, the general governmental services provided by that governmental unit, or the other governmental units that comprise the governmental 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 resources.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The General Fund is accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The operating statement presents increases and decreases in net current assets. The board's records are maintained on a cash basis of accounting. However, the general fund, as reported in the accompanying financial statements, has been converted to a modified accrual basis of accounting, using the following practices in recording revenues and expenditures:

Revenues

Court costs on fees and forfeitures are recorded in the month that the amounts are collected by the appropriate courts.

Expenditures

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

E. BUDGET PRACTICES

The indigent defender board did not adopt a budget for the General Fund. Therefore, the financial statements do not reflect a comparison of revenues and expenditures to budget.

**THIRTY-FIRST JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
Jefferson Davis Parish, Louisiana**

**Notes to the Financial Statements
As of and for the Year Ended December 31, 1996**

INTRODUCTION

The Thirty-First Judicial District Indigent Defender Board, established in compliance with Louisiana Revised Statutes 13:144-149, provides counsel to represent indigents (poorly individuals) in criminal and quasi-criminal cases at the district court level. The judicial district encompasses Jefferson Davis Parish. The board is composed of five members who are appointed by the district court. Board members serve without compensation. Revenues to finance the board's operations are provided from court cases on fees imposed by the district court. The chairman of the indigent defender board provides office space, supplies, and administrative services on a voluntary basis.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

B. REPORTING ENTITY

Section 210 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component unit(s) that should be included within the reporting entity. Oversight responsibility by the police jury is determined on the basis of the following criteria:

1. Appointment of governing board
2. Designation of management
3. Ability to significantly influence operations
4. Accountability for fiscal matters
5. Scope of public service

The indigent defender board is part of the operations of the district court system. The district court system is financially dependent on the police jury for office space and construction. The substance of the relationship between the district court system and the police jury is that the jury has approval authority over its capital budget. As a result, the indigent defender board was determined to be a component unit of the Jefferson Davis Parish Police Jury, the governing body of the parish with the oversight responsibility. The accompanying financial statements present information only on the funds maintained by the Indigent Defender Board of the 31st Judicial District.

THIRTY-FIRST JUDICIAL DISTRICT
 INDIGENT DEFENDER BOARD
 Jefferson Davis Parish, Louisiana
 GOVERNMENTAL FUND TYPE-GENERAL FUND

State of Revenue, Expenditures, and
 Changes in Fund Balance
 For the Year Ended December 31, 1996

REVENUES	
Fees and forfeitures	\$ 273,542
Total Revenues	<u>\$ 273,542</u>
EXPENDITURES	
General governmental judicial:	
Professional services	\$ 227,319
Contracted services	900
Seminars	1,000
Miscellaneous	<u>135</u>
Total Expenditures	<u>\$ 229,354</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$ 5,800)
FUND BALANCE AT BEGINNING OF PERIOD	<u>57,488</u>
FUND BALANCE AT END OF PERIOD	<u>\$ 51,576</u>

The Accompanying Notes Are An Integral Part Of This Statement.

THIRTY-FIRST JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
Jefferson Davis Parish, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND
(All Fund Types and Account Groups)

Balance Sheet as of December 31, 1996

ASSETS

Cash in bank	\$ 31,536
Receivables-from and Referrals	<u>17,646</u>
TOTAL ASSETS	\$ 49,182

LIABILITIES AND FUND EQUITY

Liabilities:

Professional services payable	\$ 17,680
Total Liabilities	<u>\$ 17,680</u>

Fund Equity:

Fund balance unreserved undesignated	\$ 31,576
Total Fund Equity	<u>\$ 31,576</u>

TOTAL LIABILITIES AND FUND EQUITY	\$ 49,182
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The Accompanying Notes Are An Integral Part Of This Statement.

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INDEPENDENT AUDITORS' REPORT

**Thirty-First Judicial District Indigent Defender Board
Jefferson Davis Parish, Louisiana**

We have audited the accompanying component unit financial statements of the Thirty-First Judicial District Indigent Defender Board, as of December 31, 1999, and for the year then ended. These component unit financial statements are the responsibility of the Thirty-First Judicial District Indigent Defender Board management. Our responsibility is to express an opinion on these component unit financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall component unit financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the Thirty-First Judicial District Indigent Defender Board, as of December 31, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the component unit financial statements taken as a whole. The schedules listed as additional financial information in the table of contents are presented for purposes of additional analysis and are not a required part of the component unit financial statements of the Thirty-First Judicial District Indigent Defender Board. Such information has been subjected to the auditing procedures applied in the audit of the component unit financial statements and, in our opinion, is fairly presented in all material respects in relation to the component unit financial statements taken as a whole.

Krielow, Gillespie & Co.

Certified Public Accountants

Jennings, Louisiana
June 17, 1999

THIRTY-FIRST JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
Jefferson Davis Parish, Louisiana

Component Unit Financial Statements and Independent Auditor's Report
As of and for the Year Ended December 31, 2006

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**TIMM'S-FIRST JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
Jefferson Davis Parish, Louisiana**

**Component Cash Financial Statements
and Independent Auditor's Report
As of and for the Year Ended December 31, 1959**

Under provisions of state law, this report is a public document. A copy of the report has been voluntarily furnished to the cashier, or receiver, 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.

Release Date NOV 02 1961