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**THIRTIETH JUDICIAL DISTRICT  
INDIGENT DEFENSE BOARD  
ANNUAL FINANCIAL REPORT  
December 31, 1955**

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.

Release Date Jan 3 1956

CONTENTS

	Exhibit	Page
REPORT OF INDEPENDENT PUBLIC ACCOUNTANT ON THE FINANCIAL STATEMENTS	-	1
REPORT OF INDEPENDENT PUBLIC ACCOUNTANT ON INTERNAL ACCOUNTING CONTROL	-	2-3
REPORT OF INDEPENDENT PUBLIC ACCOUNTANT ON COMPLIANCE	-	4
GENERAL PURPOSE FINANCIAL STATEMENTS (COMBINED STATEMENTS - CONTINUING)		
Combined balance sheet - all fund types and account group	I	6
Statement of revenues, expenditures, and changes in fund balances - general fund	II	7
Notes to financial statements	-	8-11

GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)

**ELLIOTT & ASSOCIATES, INC.**

*A Professional Accounting Corporation*

P. O. Box 1187

Louisville, Louisiana 71496-1187

File# 200-1111  
1989-20-011  
Ex. 20-020

W. H. Hall (1987, 197)

Thirtieth Judicial District  
Indigent Defender Board  
Terrebon Parish, Louisiana

I have audited the general purpose financial statements of the Thirtieth Judicial District Indigent Defender Board, as of and for the year ended December 31, 1988, and have issued my report thereon dated June 8, 1989.

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 financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Thirtieth Judicial District Indigent Defender Board is the responsibility of the Thirtieth 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 Thirtieth Judicial District Indigent Defender Board's compliance with certain provisions of laws, regulations and contracts. However, my objective was not to provide an opinion on overall compliance with such provisions.

The results of my tests indicate that, with respect to the items tested, Thirtieth Judicial District Indigent Defender Board complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that Thirtieth Judicial District Indigent Defender Board had not complied, in all material respects, with those provisions.

This report is intended for the information of the management of the Thirtieth Judicial District Indigent Defender Board and the legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Elliott & Assoc. "A.P.C."*  
Louisville, Louisiana  
June 8, 1989

For the purpose of this report, I have classified the significant internal control structure policies and procedures in the following categories:

Cash receipts	Payroll
Purchasing/receiving	Property and equipment
Accounts payable	General Ledger
Cash disbursements	

For all of the internal control structure categories listed above, 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.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. 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 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. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of the management of the Thirtieth Judicial District Indigent Defender Board and the legislative auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Edw. J. Acos, "ABX"*  
Lafayette, Louisiana  
June 5, 1987

**ELLIOTT & ASSOCIATES, INC.**

*A Professional Accounting Corporation*

P. O. Box 1287

Lecelle, Louisiana 71466-1287

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W. Michael Jones, CPA

Thirtieth Judicial District  
Indigent Defender Board  
Warren Parish, Louisiana:

I have audited the general purpose financial statements of the Thirtieth Judicial District Indigent Defender Board, as of and for the year ended December 31, 1996, and have issued my report thereon dated June 5, 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. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing my audit of the general purpose financial statements of the Thirtieth Judicial District Indigent Defender Board, for the year ended December 31, 1996, I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

The management of the Thirtieth 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 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 structure to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.



THIRTIETH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 3--PENSION PLAN

The Indigent Defender Board does not participate in the federal social security system or in any other retirement system.

NOTE 4--LITIGATION

There is no litigation pending against the Indigent Defender Board at December 31, 1996.

NOTE 5--COMPENSATION OF BOARD MEMBERS

During the year ended December 31, 1996, no per diem payments or other compensation payments were made to board members.

THIRTIETH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(CONTINUED)

F. Vacations and Sick Leave

The two employees of the Indigent Defender Board receive a two week vacation annually. Vacation leave cannot be accumulated. The Indigent Defender Board does not have a formal policy for sick leave.

G. Total Column on Balance Sheet - Overview

The total column on the balance sheet - overview is captioned "memorandum only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position or results of operations, in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

NOTE 2--CASH

As of December 31, 1996, the bank balance of the Indigent Defender Board's cash was \$30,218 and was secured in full by FDIC (Federal Depositors Insurance Corporation) insurance at the respective financial institution where deposited.

NOTE 3--CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

Balance at December 31, 1995	\$711
Additions	---
Deletions	---
Balance at December 31, 1996	\$711

NOTE 4--LEASES

The Indigent Defender Board does not have any capital or operating leases as December 31, 1996.

TRUSTEES JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD

NOTE TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(CONTINUED)

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures 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 Indigent Defender 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 utilizing the following practices:

Revenues --

Court costs from the parish and city courts are recorded when collected by the sheriff and city court.

Substantially all of the revenues are recorded when received.

Expenditures --

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

D. Budgetary Practices

The Indigent Defender Board did not adopt a budget for the year ended December 31, 1998. Therefore the financial statements do not include a comparison of revenues and expenditures to budget.

E. Investments

Investments are stated at cost. These investments are time deposits which are fully insured by FDIC (Federal Depository Insurance Corporation) insurance at the respective financial institutions where invested.

THIRTIETH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD

NOTES TO FINANCIAL STATEMENTS

December 31, 1996

**NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The thirtieth Judicial District Indigent Defender 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 Vernon, Louisiana.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In November 1984, the GASB issued a codification of governmental accounting and financial reporting standards. This codification is recognized as generally accepted accounting principles for state and local government.

For financial reporting purposes, in conformance with GASB Codification Sections 2100, the Indigent Defender Board is a part of the district court system of the State of Louisiana. However, the board operates autonomously from the State of Louisiana and independently from the district court system. Therefore, the board reports as an independent reporting entity.

**A. Fund Accounting**

The Indigent Defender Board is organized and operated on a fund basis whereby a separate self-balancing set of accounts (general fund) is maintained that comprises its assets, liabilities, fund equity, revenues, and expenditures.

**B. Fixed Assets and Long-term Obligations**

Fixed assets used in the Indigent Defender Board's operations are accounted for in the general fixed assets account group, rather than in the General Fund. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost. The general fixed assets account group is not a "fund". It is concerned only with the measurement of financial position and does not involve measurement of results of operation. There are no long-term obligations at December 31, 1996.

THIRTIETH JUDICIAL DISTRICT  
 INDIGENT DEFENDER BOARD

STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - GENERAL FUND  
 For the year ended December 31, 1986

## REVENUES

Court costs	\$114,700
Indigent fees	13,887
Psychiat. reimbursements	100
Food Premium	5,853
Total revenues	134,540

## EXPENDITURES

General government - judicial:	
Salaries and related benefits	6,375
Operating services	3,168
Professional services	101,700
Materials and supplies	685
Miscellaneous	1,458
Total expenditures	113,386

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	21,154
FUND BALANCE, BEGINNING	11,882
FUND BALANCE, ENDING	\$ 33,036

The accompanying notes are an integral part of this statement.

THIRTIETH JUDICIAL DISTRICT  
INCIDENT RESPONSE BOARD

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP  
DECEMBER 31, 1990

	Governmental Fund Type General Fund	Account Group - General Fixed Assets	Total (Memoranda Only)
<b>ASSETS</b>			
Cash (Note 2)	\$25,154	\$ ---	\$25,154
Indigent fees receivable	5,662	---	5,662
Equipment (Note 3)	---	711	711
Total assets	\$30,816	\$ 711	\$31,527
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities:			
Accounts payable	\$ ---	\$ ---	\$ ---
Payroll taxes payable	451	---	451
Total liabilities	451	---	451
Fund equity:			
Investment in general fixed assets (Note 3)	---	711	711
Fund balance - unreserved	28,365	---	28,365
Total fund equity	28,365	711	29,076
Total liabilities and fund equity	\$30,816	\$ 711	\$31,527

The accompanying notes are an integral part of this statement.