

SIXTEENTH JUDICIAL DISTRICT
 INDEBTED DEFENDERS BOARD

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 December 31, 1998

	Governmental Fund Type	Account Group General Fixed Assets	TOTAL CHROMOLUMIN SCALE
ASSETS AND OTHER DEBITS			
Cash and cash equivalents	5193,932		5193,932
Revenue receivable:			
Court costs	51,948		51,948
Fees from indigents			
Current (less allowance of \$82,909)	31,313		31,313
Noncurrent (less allowance of \$184,343)	91,678		91,678
Equipment		74,108	74,108
Total assets	5268,248	74,108	5842,892
LIABILITIES, EQUITY AND OTHER CREDITS			
Liabilities			
Accounts payable	\$ 3,379		\$ 3,379
Payroll taxes payable	3,435		3,435
Deferred revenue	91,320		91,320
Total liabilities	97,384		97,384
Equity and Other Credits			
Investment in general fixed assets		74,108	74,108
Fund balance			
Unreserved - undesignated	471,360		471,360
Total equity and other credits	471,360	74,108	545,472
Total liabilities, equity, and other credits	5268,248	74,108	5842,892

The accompanying notes are an integral part of these financial statements.

SIXTEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1988

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Sixteenth Judicial District Indigent Defender Board was established to provide legal defense for persons referred by the courts, as indigents, and who are charged with crimes. The Sixteenth Judicial District Indigent Defender Board includes the parishes of Iberia, St. Martin, and St. Mary, Louisiana.

a. Reporting Entity

This report includes all funds and account groups for which the Board has financial accountability. Financial accountability is determined upon the basis of:

- a. Financial benefit or burden
- b. Appointment of a voting majority
- c. Imposition of will
- d. Fiscally dependent

Although the Board is part of the district court system of Louisiana which covers Iberia, St. Martin and St. Mary parishes, under the criteria as described above, the Board operates independently and is considered an independent reporting entity with regard to the district court system and each of the three parishes.

b. 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 related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, 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.

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category in turn, is divided into separate "fund types." The Board's current operations require only the use of one fund, the general fund.



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

Members of the Board
Sixteenth Judicial District
Indigent Defender Board
Franklin, Louisiana

We have audited the general purpose financial statements of the Sixteenth Judicial District Indigent Defender Board, as of and for the year ended December 31, 1986, and have issued our report thereon dated June 18, 1987.

We have 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 general purpose financial statements are free of material misstatement.

The management of the Sixteenth 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.

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SIXTEENTH JUDICIAL DISTRICT
INDEPENDENT DEFENDER BOARD
Parishes of Iberia, St. Martin and St. Mary
State of Louisiana
ANNUAL FINANCIAL STATEMENTS WITH
INDEPENDENT AUDITORS' REPORT
and
INDEPENDENT AUDITORS' REPORT ON
INTERNAL ACCOUNTING CONTROL AND COMPLIANCE
FOR THE YEAR ENDED DECEMBER 31, 1966

Under provisions of state law, this report is a public document. A copy of the report has been distributed 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 1967-04-11

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INDEPENDENT AUDITORS' REPORT

Members of the Board
Sixteenth Judicial District Indigent
Defender Board
Franklin, Louisiana

We have audited the accompanying general purpose financial statements of the Sixteenth Judicial District Indigent Defender Board as of and for the year ended December 31, 1990, as listed in the table of contents. These general purpose financial statements are the responsibility of the Sixteenth Judicial District Indigent Defender Board's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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 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. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Sixteenth Judicial District Indigent Defender Board, as of December 31, 1990, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated June 10, 1991 on our consideration of the Sixteenth Judicial District Indigent Defender Board's internal control structure and a report dated June 18, 1991 on its compliance with laws and regulations.

June 18, 1991

Pitts & Matte

SIXTEENTH JUDICIAL DISTRICT
 JUDICIAL DEFENDER BOARD

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 for the Year Ended December 31, 1988

Revenues

Court costs	
District courts	5489,919
City courts	159,754
Net fees from indigents	41,230
Interest	<u>28,149</u>
 TOTAL REVENUES	 <u>588,149</u>

Expenditures

General government	
Judicial	
Defending attorneys' fees	243,783
Salaries	225,942
Contract labor	14,475
Taxes - payroll	17,588
Professional fees	32,858
Office supplies and expenses	10,984
Telephone	16,411
Heat & Utilities	9,362
Equipment rental	1,844
Travel and meetings	7,288
Insurance	63,884
Maintenance	1,324
Dues & subscriptions	2,872
Seminars	2,191
Court cost	1,163
Books	779
Collection fee expense	242
Penalties	137
Capital outlay	4,284
Debt service	
Principal	884
Interest and bank charges	<u>138</u>
 Total expenditures	 <u>564,483</u>

Deficiency of revenues under expenditures	(26,884)
Fund balance, beginning of year	507,460
Fund balance, end of year	<u>3471,360</u>

The accompanying notes are an integral part of these financial statements.

INDEPENDENT AUDITORS' REPORTS ON INTERNAL
ACCOUNTING CONTROL AND COMPLIANCE

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Budgets

The Board is not required to adopt and did not adopt a budget for the year ended December 31, 1994.

E. Cash And Cash Equivalents

For financial statement purposes, cash and cash equivalents include demand deposits and certificates of deposit.

Cash and cash equivalents are stated at cost, which approximates market.

F. Fixed Assets

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital expenditures are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. Fixed assets are valued at cost.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Assets in the general fixed assets account group are not depreciated.

G. Compensated Absences

No liability has been accrued for compensated absences in the financial statements because the amount is immaterial.

H. Memorandum Only - Total Columns

Total columns on the general purpose financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles. Neither are such data comparable to a consolidation.

NOTE 2 - CASH AND CASH EQUIVALENTS

The Board may deposit funds with a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The Council may also invest in time deposits or certificates of deposit of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

In planning and performing our audit of the general purpose financial statements of the Sixteenth 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 general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our 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 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 error and 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. We noted no matters involving the internal control structure and its operation that we consider to be a material weakness as defined above.

A similar letter dated May 15, 1996 for the year ended December 31, 1995 disclosed one material weakness. This condition was corrected during the year.

This report is intended for the information of management, members of the board of directors and the Legislative Auditor. However, this report is a matter of public record, and its distribution is not limited.



CERTIFIED PUBLIC ACCOUNTANTS

June 18, 1997

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

Members of the Board
Sixteenth Judicial District
Indigent Defender Board
Franklin, Louisiana

We have audited the general purpose financial statements of the Sixteenth Judicial District Indigent Defender Board, as of and for the year ended December 31, 1994, and have issued our report thereon dated June 18, 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. These standards require that we 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, contracts, and grants applicable to the Sixteenth Judicial District Indigent Defender Board, is the responsibility of the Sixteenth Judicial District Indigent Defender Board's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the Sixteenth Judicial District Indigent Defender Board's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose 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 test disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

NOTE 2 - CASH AND CASH EQUIVALENTS (cont'd)

Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the bank. These pledged securities are held in the name of the pledging bank in a custodial bank that is mutually acceptable to the parties involved.

Under the provision of the CASH codification, accounts secured by pledged securities, which are not in the name of the governmental unit, are considered uncollateralized.

The following is a summary of the cash and cash equivalents and the related federal deposit insurance and related pledged securities as of December 31, 1996:

Cash and cash equivalents - stated value	\$ 393,522
Cash and cash equivalents - bank balances	\$ 405,285
Portion insured by federal deposit insurance	300,000
Collateralized by securities in the Board's name held by the Board or third parties	<u>NONE</u>
Balance uninsured and uncollateralized under CASH codification	105,285
Portion of deposits secured under Louisiana law	101,806
Amount uninsured under Louisiana law	<u>NONE</u>

NOTE 3 - FIXED ASSETS

A summary of changes in general fixed assets for the year ended December 31, 1996 follows:

Equipment balance, January 1, 1996	545,848
Additions	8,268
Equipment balance, December 31, 1996	<u>554,116</u>

This report is intended for the information of the management, the board of directors and the Legislative Auditor. However, this report is a matter of public record, and its distribution is not limited.

Pitts + Mathis

CERTIFIED PUBLIC ACCOUNTANTS

June 18, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Governmental Fund

General Fund

The General Fund is the general operating fund of the Board. It is used to account for all financial resources of the Board.

C. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred.

The following is a summary of the Board's recognition policies for its major revenue sources:

Court costs and bond forfeitures are recorded when collected by the various courts within the sixteenth judicial district.

Fees from indigents in St. Mary, St. Martin, and Iberia Parishes are recorded upon the receipt of a court order directing indigents to pay for services rendered. In most cases, these fees are scheduled by the court system to be paid over a period of time with initial payments frequently scheduled to begin in future periods. At the time indigents are directed to make payments to the Board, receivables are recorded. Payments scheduled to be received in the current period (within the next twelve months), are recorded as revenue. Payments scheduled to be received subsequent to the current period are recorded as deferred revenues. At the time these deferred revenues are expected to be collected, the amounts recorded as deferred revenue are recognized as revenue. An allowance for uncollectible fees is estimated by the Board based upon collection history.

Interest income is recorded when the investments have matured and the income is available.

NOTE 4 - PENSION PLAN

All employees participate in the Federal Social Security System. The Board is required to remit an amount to the Social Security Administration equal to the employees' contribution. The Board does not guarantee any of the benefits granted by the Social Security System.

NOTE 5 - NET FEE FROM INDIGENTS

The following is a summary of fees from indigents and its associated adjustments for the year ended December 31, 1996:

Gross fees from indigents	\$ 138,271
Less: Related increase in allowance for uncollectible accounts	(67,882)
Subtotal	70,489
Less: Deferred portion of fees	(29,238)
Net fees from indigents	\$ <u>41,251</u>

NOTE 6 - RISKS AND UNCERTAINTIES

The District is exposed to various risks of loss related to theft, fire or damage to assets, errors and omissions, injuries to employees and natural disasters. The District has purchased commercial insurance to protect against most of the perils.

There were no significant reductions in insurance coverages from prior years.