

1643

07-11-80 08:51



THIRTY-SIXTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
STATE OF LOUISIANA - BERENGCARD PARISH

ANNUAL FINANCIAL STATEMENTS
WITH AUDITOR'S REPORT
For the Year Ended December 31, 1986

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the sheriff, or coroner, 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: 07-11-80

John A. Windham, CPA

A Professional Corporation

220 North Pine St.
Baton Rouge, LA 70804
T. (504) 462-2211
ex. (514) 462-0640

John A. Windham, CPA

June 13, 1997

Thirty-Sixth Judicial District
Indigent Defender Board
State of Louisiana
Natchezgard Parish

In planning and performing my audit of the general purpose financial statements of the Thirty-Sixth 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. However, I noted certain matters involving the internal control structure and its operation that I consider to be reportable conditions 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 judgement, could adversely affect the Thirty-Sixth Judicial District Indigent Defender Board's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

Other Comments and Recommendations:

Invoice documentation

Findings:

An invoice submitted for payment by one of the indigent defender attorneys did not have proper supporting documentation attached. Invoices were not initialed or defaced in a manner that would show proper authorization of payment.

Recommendation:

I recommend that all invoices submitted for payment be examined for proper attachments of supporting documentation. Also, all invoices should be initialed by a proper official before payment is made.

Thirty-Sixth Judicial District
Indigent Defender Board
State of Louisiana
Bossiergard Parish
Page 2

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 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, none of the reportable conditions described above is believed to be a material weakness.

These conditions were considered in determining the nature, timing, and extent of the audit tests applied in my audit of the December 31, 1996 general purpose financial statements, and this report does not affect my report on those general purpose financial statements dated June 13, 1997. I have not considered the internal control structure since the date of my report.

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

John A. Windham, CPA
Defender, Louisiana
June 13, 1997

THIRTY-SIXTH JUDICIAL DISTRICT
INDEPENDENT DEFENDER BOARD
STATE OF LOUISIANA
BOSSIERE PARISH

C O N T E N T S

	<u>Statement</u>	<u>Page No.</u>
INDEPENDENT AUDITOR'S REPORT		3-7
GENERAL PURPOSE FINANCIAL STATEMENTS:		
Governmental Fund Type - General Fund:		
Balance Sheet	A	4
Statement of Revenues, Expenditures, and Changes in Fund Balance	B	5
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GRAP Basis) and Actual	C	6
Notes to the Financial Statements		7-13
Independent Auditor's Report on Internal Control Structure Based on an Audit of General Purpose or Basic Financial Statements Performed in Accordance with Government Auditing Standards		13-15
Independent Auditor's Report on Compliance Based on an Audit of General Purpose or Basic Financial Statements Performed in Accordance with Government Auditing Standards		14-15

John A. Windham, CPA

A Professional Corporation

1620 North Pine St.
Bossier, LA 70604
Tel. (518) 462-3211
Fax. (518) 462-0469

John A. Windham, CPA

INDEPENDENT AUDITOR'S REPORT

Thirty-Sixth Judicial District
Indigent Defender Board
State of Louisiana
Bossiergard Parish

I have audited the accompanying general purpose financial statements of the Thirty-Sixth Judicial District Indigent Defender Board, State of Louisiana, Bossiergard Parish, as of and for the year ended December 31, 1998, as listed in the table of contents. These general purpose financial statements are the responsibility of the Thirty-Sixth Judicial District Indigent Defender Board, State of Louisiana, Bossiergard Parish. 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; 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 Thirty-Sixth Judicial District Indigent Defender Board, State of Louisiana, Bossiergard Parish, as of December 31, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Thirty-sixth Judicial District
Indigent Defender Board
State of Louisiana
Bossier Parish

In accordance with Government Auditing Standards, I have also issued a report dated June 13, 1997, on my consideration of the Thirty-sixth Judicial District Indigent Defender Board's internal control structure and a report dated June 13, 1997 on its compliance with laws and regulations.

John A. Whittam, CPA
Bossier, Louisiana
June 13, 1997

GENERAL PURPOSE FINANCIAL STATEMENTS
(Combined Statements-Overview)

THIRTY-SIXTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
STATE OF LOUISIANA - GRANDREGARD PARISH

Statement A

GOVERNMENTAL FUND TYPE - GENERAL FUND
Balance Sheet
December 31, 1996

ASSETS	
Cash	\$ 13,294
Investments	56,603
Revenues receivable - court costs on fines and forfeitures	<u>11,518</u>
Total assets	<u>\$ 81,415</u>
LIABILITIES AND FUND EQUITY	
Liabilities:	
Accounts payable	\$ 10,288
Fund Equity:	
Fund balance - unreserved - undesignated	<u>71,127</u>
Total liabilities and fund equity	<u>\$ 81,415</u>

The accompanying notes are an integral part of this statement.

THIRTY-SIXTH JUDICIAL DISTRICT
INCIDENT NUMBER BOARD
STATE OF LOUISIANA - BERKOUGARD PARISH

Statement B

GOVERNMENTAL FUND TYPE - GENERAL FUND
Statement of Revenues, Expenditures, and
Changes in Fund Balance
For the Year Ended December 31, 1994

REVENUES	
District court fees	\$ 90,384
City court fees	30,240
Interest income	1,891
Other revenues-bonding fees	<u>2,325</u>
Total revenues	\$124,840
EXPENDITURES	
General government-judicial:	
Contract labor	\$ 1,800
Attorneys fees	115,489
Legal and accounting	<u>1,300</u>
Total expenditures	\$119,189
EXCESS OF REVENUES OVER EXPENDITURES	\$ 28,671
FUND BALANCE AT BEGINNING OF YEAR	\$ 98,520
FUND BALANCE AT END OF YEAR	\$ 27,191

The accompanying notes are an integral part of this statement.

THIRTY-SIXTH JUDICIAL DISTRICT
 INDIGENT DEFENDER BOARD
 STATE OF LOUISIANA - DEMEROPOL PARISH

Statement C

GOVERNMENTAL FUND TYPE - GENERAL FUND
 Statement of Revenues, Expenditures, and Changes
 in Fund Balances - Budget (GAAP Basis) and Actual
 For the Year Ended December 31, 1995

<u>REVENUES</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
District court fees	\$ 95,500	\$ 98,304	\$ 2,804
City court fees	38,800	30,268	(8,532)
Interest income	800	1,893	1,093
Other revenues-bonding fees	7,800	9,025	1,225
Total revenues	<u>\$142,900</u>	<u>\$139,490</u>	<u>\$ 3,410</u>
 <u>EXPENDITURES</u>			
General government-judicial:			
Contract labor	\$ 1,000	\$ 1,400	\$ ---
Attorney fees	128,000	115,889	12,111
Legal and accounting	1,500	1,500	---
Office expenditures	40	---	40
Total expenditures	<u>\$131,540</u>	<u>\$118,789</u>	<u>\$ 12,751</u>
 <u>EXCESS OF REVENUES OVER</u> <u>EXPENDITURES</u>	 <u>\$ 11,360</u>	 <u>\$ 20,701</u>	 <u>\$ 9,341</u>
 <u>FUND BALANCES AT BEGINNING OF</u> <u>YEAR</u>	 <u>\$ 10,528</u>	 <u>\$ 38,320</u>	 <u>\$ ---</u>
 <u>FUND BALANCES AT END OF YEAR</u>	 <u>\$ 21,888</u>	 <u>\$ 59,021</u>	 <u>\$ 37,133</u>

The accompanying notes are an integral part of this statement.

THIRTY-SIXTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
STATE OF LOUISIANA - BESSERBOURG PARISH

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1986

INTRODUCTION

The Thirty-Sixth 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.

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 July of 1984, the GASB issued Statement 1 which provided that all statements and interpretations issued by the National Council on Governmental Accounting (NCGA) continue as generally accepted accounting principles until altered, amended, supplemented, revoked, or superseded by subsequent GASB pronouncements.

The governing authority of the Thirty-Sixth Judicial District Board is a Board of Commissioners consisting of five members selected by the District Judge.

[[1] SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the Thirty-sixth 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

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Besseregard 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. The criteria included:

THIRTY-SIXTH JUDICIAL DISTRICT
INCIDENT DEFENSE BOARD
STATE OF LOUISIANA - NEWBERGARD PARISH

MOVING TO THE FINANCIAL STATEMENTS
December 31, 1986

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.

For financial reporting purposes, the Thirty-Sixth Judicial District includes all funds, account groups and activities that are controlled by the Thirty-Sixth Judicial District Board which is appointed by the District Judge, an independently elected parish official. The Thirty-Sixth Judicial District management is solely responsible for the operations of this office which includes the hiring & retention of employees authority over budgeting, the responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the Thirty-Sixth Judicial District's office that are paid by the parish police jury as required by Louisiana Law, the Thirty-Sixth Judicial District is financially independent. Accordingly, the Thirty-Sixth Judicial District is a separate governmental reporting entity.

C. FUND ACCOUNTING

The board uses a fund 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

THIRTY-SIXTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
STATE OF LOUISIANA - NEARSHOGARD PARISH

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1998

assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial 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 modified accrual basis of accounting is used by the General Fund. The General Fund uses the following practices in recording revenues and expenditures:

Revenues

Court costs of fines and bond forfeitures, imposed by the district court and city courts, are recorded in the year they are collected by the tax collector.

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

Expenditures

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

E. BUDGETS

The budgets of the Thirty-Sixth Judicial District Indigent Defender Board, State of Louisiana, Nearshogard Parish, are adopted in accordance with Louisiana Revised Statutes 18:1991-1994. Annually the Thirty-Sixth Judicial District Indigent Defender Board adopts a budget for the General Fund. The budgetary practices include public notice and public inspection of the proposed budget. Budgeted amounts included in the accompanying financial statements include original adopted budget amounts and all subsequent amendments.

THIRTY-SIXTH JUDICIAL DISTRICT
INCIDENT DEFENSE BOARD
STATE OF LOUISIANA - BREAUXBOULE PARISH

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1996

F. CASH AND CASH EQUIVALENTS
AND INVESTMENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the board may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

Under state law, the board may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

(2) CASH AND CASH EQUIVALENTS

At December 31, 1996, the board has cash and cash equivalents (book balances) totaling \$11,288 as follows:

Interest-bearing demand deposits	<u>\$ 11,288</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 district has \$16,184 in deposits (collected bank balances). These deposits are secured from risk by \$16,184 of federal deposit insurance.

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GAMB Statement No. 3, Louisiana Revised Statute 39:1727 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the board that the fiscal agent has failed to pay deposited funds upon demand.

THIRTY-SIXTH JUDICIAL DISTRICT
INCIDENT REFERENCE BOARD
STATE OF LOUISIANA - MONROEGARD PARISH

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1996

(3) INVESTMENTS

At December 31, 1996, the board has investments totaling \$56,687 as follows:

	<u>Carrying Amount</u>	<u>Market Value</u>
Certificate of deposits	\$ 56,687	\$ 56,687

(4) RECEIVABLES

The following is a summary of receivables at December 31, 1996:

Court costs	\$ 11,518
-------------	-----------

John A. Windham, CPA

A Professional Corporation

1620 North Pine St.
Bossieres, LA 70604
Tel. (318) 462-3211
Fax. (318) 462-0649

John A. Windham, CPA

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

Thirty-Sixth Judicial District
Indigent Defender Board
State of Louisiana
Bossieres Parish

I have audited the general purpose financial statements of the Thirty-Sixth Judicial District Indigent Defender Board, State of Louisiana, Bossieres Parish, as of and for the year ended December 31, 1996, and have issued my report thereon dated June 13, 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.

The management of the Thirty-Sixth Judicial District Indigent Defender Board, State of Louisiana, Bossieres Parish, 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.

Thirty-Sixth Judicial District
Indigent Defender Board
State of Louisiana
Beauregard Parish

In planning and performing my audit of the general purpose financial statements of the Thirty-Sixth Judicial District Indigent Defender Board, State of Louisiana, Beauregard Parish, 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.

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 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 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. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

However, I noted certain matters involving the internal control structure and its operation that I have reported to the management of the Thirty-Sixth Judicial District Indigent Defender Board, State of Louisiana, Beauregard Parish, in a separate letter dated June 13, 1997.

This report is intended for the information of the Thirty-Sixth Judicial District Indigent Defender Board, State of Louisiana, Beauregard Parish and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

J. Keith Winkler, CPA
Residder, Louisiana
June 13, 1997

John A. Windham, CPA

A Professional Corporation

1620 North Pine St.
Bossier, LA 70604
Tel. (318) 462-3211
Fax. (318) 462-0640

John A. Windham, CPA

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

Thirty-Sixth Judicial District
Indigent Defender Board
State of Louisiana
Bossierparish Parish

I have audited the general purpose financial statements of the Thirty-Sixth Judicial District Indigent Defender Board, State of Louisiana, Bossierparish Parish, as of and for the year ended December 31, 1996, and have issued my report thereon dated June 13, 1997.

I conducted my audit in accordance with generally accepted auditing standards; 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.

Compliance with laws, regulations, contracts, and grants applicable to the Thirty-Sixth Judicial District Indigent Defender Board, State of Louisiana, Bossierparish Parish, is the responsibility of the Thirty-Sixth 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 Thirty-Sixth Judicial District Indigent Defender 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 Government Auditing Standards.

Thirty-Sixth Judicial District
Indigent Defender Board
State of Louisiana
Iberia Parish

This report is intended for the information of the Thirty-Sixth Judicial District Indigent Defender Board and the Legislative Auditor. However, this report is a matter of public record, and its distribution is not limited.

John A. Whitton, CPA
Iberia, Louisiana
June 13, 1997