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**MEMBER'S JUDICIAL DISTRICT COURT
EMMENT DEFENSE BOARD
PARISH OF IBERVILLE, FOREST CONCRETE AND
BEST BAYON ROADS, COLEMAN
FINANCIAL STATEMENT
YEAR ENDED DECEMBER 31, 1936**

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 27 1937

TABLE OF CONTENTS

REPORT OF IMPROVEMENT CERTIFIED PUBLIC ACCOUNTANT	Page 3
GENERAL PURPOSE FINANCIAL STATEMENTS	
Balance Sheet-General Fund	Page 4
Statement of Revenues, Expenditures, and Changes in Fund Balances-General Fund	Page 5
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual-General Fund	Page 6
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual-General Fund	Page 7
Notes to Financial Statements	Page 8
Compliance Report Based on an Audit of General Purpose Financial Statements Performed In Accordance With Government Auditing Standards	Page 14
Report on Internal Controls Structure in Accordance with Government Auditing Standards	Page 15
Prior Year's Findings	Page 16
Current Year's Findings	Page 18

Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT
1000 BLANCKNEY BLVD.
BAYFOLLOE, LOUISIANA 70502
(504) 747-1822

MEMBER
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

April 10, 1997

To the Board of Directors
Eighteenth Judicial District Court Indigent Defender Board
Port Allen, Louisiana

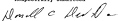
I have audited the accompanying general purpose financial statements of the Eighteenth Judicial District Court Indigent Defender Board as of December 31, 1996, and for the year then ended. These general purpose financial statements are the responsibility of the Eighteenth Judicial District Court Indigent Defender Board's management. My responsibility is to express an opinion of these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards for financial audits contained in the Government Auditing Standards issued by the United States General Accounting Office. These 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 accounts 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 financial statement presentation. I believe that my audit provided 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 Eighteenth Judicial District Court Indigent Defender Board 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 a report dated April 10, 1997, on the consideration of Eighteenth Judicial District Court Indigent Defender Board's internal control structure and a report dated April 10, 1997, on its compliance with laws and regulations.

Respectfully submitted



Certified Public Accountant

**SIXTEENTH JUDICIAL DISTRICT COURT INCIDENT DEFENDER BOARD
 TRIBUNAL OF LEBLANCHE, POINTE COUVEE AND WEST BAYOU BOULE, LOUISIANA
 COMBINED BALANCE SHEET--ALL FUND TYPES AND ACCOUNT GROUPS
 YEAR ENDED DECEMBER 31, 1975**

(With Comparative Data as of December 31, 1974)

	GOVERNMENTAL	ACCOUNT	TOTALS	
	FUND TYPE	GROUP	(MEMORANDUM DOLLAR)	
	GENERAL	FUND ASSETS	1975	1974
ASSETS				
Cash	\$88,318	-0-	\$88,318	\$113,488
Court Cost Receivable	17,393	-0-	17,393	18,388
Deposits	284	-0-	284	501
Equipment	-0-	\$14,388	14,388	14,388
TOTAL ASSETS	<u>106,785</u>	<u>14,388</u>	<u>121,175</u>	<u>147,665</u>
LIABILITIES AND EQUITY				
LIABILITIES:				
Accounts Payable	\$328	-0-	\$328	-0-
Payroll Withholding Payable	1,388	-0-	1,388	1,388
TOTAL LIABILITIES	<u>1,388</u>	<u>-0-</u>	<u>1,328</u>	<u>1,388</u>
EQUITY:				
Investment in General Fixed Assets	-0-	\$14,388	14,388	14,388
Fund Balance Unreserved-Unassigned	105,440	-0-	105,440	131,188
TOTAL FUND EQUITY	<u>105,440</u>	<u>14,388</u>	<u>121,828</u>	<u>147,574</u>
TOTAL LIABILITIES AND EQUITY	<u>106,785</u>	<u>14,388</u>	<u>121,175</u>	<u>148,665</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**EIGHTEENTH JUDICIAL DISTRICT COURT INDEPENDENT DEFENDER BOARD
 PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BAYOU BOUQUE, LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 ENVIRONMENTAL FUND TYPE-GENERAL FUND
 YEAR ENDED DECEMBER 31, 1998**

(With Comparative Data as of December 31, 1997)

	<u>DECEMBER 31,</u>	
	<u>1998</u>	<u>1997</u>
REVENUES		
Court Cost on Fines	6243,729	5252,452
Bond Fees	9,699	11,000
LA Independent Defender Board Grant	94,814	108,487
Interest Earnings	2,928	3,219
TOTAL REVENUES	<u>6341,170</u>	<u>5375,158</u>
EXPENDITURES		
CURRENT		
Salaries and Related Benefits	399,849	399,111
Travel	4,499	139
Accounting	11,848	11,931
Professional	9,888	9,259
Insurance	3,267	1,565
Supplies	3,840	1,488
Communications	1,441	849
Outside Attorney Fees	1,870	3,175
Capital Outlay	-0-	18,380
TOTAL EXPENDITURES	<u>469,482</u>	<u>443,987</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>(82,754)</u>	<u>34,132</u>
FUND BALANCE, January 1	<u>131,194</u>	<u>97,062</u>
FUND BALANCE, December 31	<u>109,440</u>	<u>131,194</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**EIGHTEENTH JUDICIAL DISTRICT COURT INCIDENT DEFENDER BOARD
PARISH OF IBERVILLE, POINTE COUVEE AND WEST BAYOU PARISH, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL 1964 DURING
EXPERIMENTAL FUND TYPE-GENERAL FUND
YEAR ENDED DECEMBER 31, 1964**

(With Comparative Data as of December 31, 1963)

	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE
REVENUES			
Court Cost on Fines	\$270,000	\$261,700	\$(20,200)
Ward Fees	-0-	9,000	9,000
Grant	70,000	64,814	14,014
Interest Earnings	-0-	3,938	3,938
TOTAL REVENUES	<u>340,000</u>	<u>339,452</u>	<u>(648)</u>
EXPENDITURES			
CONSIST			
Salaries	311,000	309,801	1,197
Payroll Taxes and Related	20,400	23,400	720
Travel	4,500	4,450	7
Accounting	11,000	11,944	(944)
Professional	6,700	4,900	(200)
Insurance	1,700	2,307	(607)
Supplies	3,500	2,940	(560)
Communications	900	3,042	(201)
Outside Attorney Fees	-0-	3,030	(3,030)
Capital Outlay	-0-	-0-	-0-
TOTAL EXPENDITURES	<u>363,800</u>	<u>369,105</u>	<u>(3,140)</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>(23,800)</u>	<u>(29,753)</u>	<u>(1,700)</u>
FUND BALANCE, January 1	<u>131,194</u>	<u>131,194</u>	<u>-0-</u>
FUND BALANCE, December 31	<u>107,394</u>	<u>101,441</u>	<u>(1,700)</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**EIGHTEENTH JUDICIAL DISTRICT COURT
INDIGENT DEFENDER BOARD
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998**

INTRODUCTION

The Eighteenth Judicial District Court Indigent Defender Board (Board) was established by the provisions of Louisiana Revised Statutes 15:244-249, to provide counsel to represent indigent (needy individuals) in criminal and quasi-criminal cases at the District Court level. The Judicial District encompasses the parishes of Iberville, Pointe Coupee and West Baton Rouge, Louisiana.

The board is composed of six members who are appointed by the district court. Board members serve without compensation.

The Board is funded by deductions from fines and forfeitures to administer the indigent defender system of the district court. Expenditures are governed by Act 651 of 1976 and actions of the Board.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

B. PRINCIPLES DETERMINING SCOPE OF REPORTING ENTITY

For financial reporting purposes, in conformance with GASB Codification Section 2100, the Indigent Defender Board is a part of the District Court system of the State of Louisiana. However, the state statutes that create the District Boards also gives each of the Boards control over all their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. The Indigent Defender Board is financially independent and operates autonomously from the State of Louisiana and independently from the District Court system. Therefore, the Board reports as an independent reporting entity and the financial statements include only the transactions of the Eighteenth Judicial District Indigent Defender Board.

**EIGHTHENTH JUDICIAL DISTRICT COURT
INDIGENT DEFENDER BOARD
PARISHES OF IRVINGVILLE, POINTE COUPEE AND WEST BAYOU BOULE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1988**

C. FUND ACCOUNTING

The Indigent Defender 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 financial resources.

Funds of the Indigent Defender Board are classified as governmental funds and account groups.

Governmental funds are used to account for all or most of the Indigent Defender Board's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets and the servicing of general long-term debt. Governmental funds include:

General Fund - the general operating fund of the Indigent Defender Board accounts for all financial resources, except those required to be accounted for in other funds.

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 financial resources. The following two account groups are not "funds".

GENERAL FIXED ASSETS - The fixed assets (capital outlays) used in governmental fund type operations of the Council are accounted for (capitalized) in the General Fixed Assets Account Group and are recorded as expenditures in the government fund types when purchased.

Depreciation has not been provided on general fixed assets. All fixed assets are valued at historical cost. Donated fixed assets are stated at their estimated fair market value on the date donated.

**EIGHTHENTH JUDICIAL DISTRICT COURT
INDIGENT DEFENDER BOARD
BUILDING OF IRSHVILLE, POINTS COUPE AND WEST BAYON BOULEVARD, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1996**

D. BASIS OF ACCOUNTING

The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheets. Operating statements of these funds represent increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds and agency funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Revenues are recognized when they become measurable and available as net current assets.

Court fees are considered "measurable" when received by the collecting governments and are recognized as revenue at that time.

Under the modified accrual basis of accounting, some revenues are susceptible to accrual while others are not. Major revenues treated as susceptible to accrual are court fees.

Expenditures

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

E. BUDGETS

The Indigent Defender Board uses the following budget practices:

1. Annually, the accountant submits a proposed operating budget for the general fund, prepared on the modified accrual basis, to the Board for adoption.
2. Budget amendments involving the transfer of funds from one department, program or function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated require the approval of the respective Board.
3. All unencumbered budget appropriations lapse at the end of each fiscal year.

EIGHTEENTH JUDICIAL DISTRICT COURT
INDIGENT DEFENDER BOARD
CITIES OF IRONVILLE, POINTS BOULEVARD AND WEST BAYOU BOULE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1993

F. ENCUMBRANCES

The Indigent Defender Board does not follow the encumbrance method of accounting.

G. CASH AND CASH EQUIVALENTS

Cash includes accounts in demand deposits, interest bearing demand deposits and money market accounts. Under state law, the Indigent Defender 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 principal offices in Louisiana.

H. INVENTORIES

Inventories in governmental funds are considered immaterial and are recorded as expenditures when purchased.

I. PREPAID ITEMS

Insurance and similar services which extend over more than one accounting period have been recognized as expenditures when paid.

J. COMPENSATED ABSENCE

The Indigent Defender Board does not have a formal policy for vacation and sick leave.

K. LONG-TERM OBLIGATIONS

There are no long-term obligations as of December 31, 1993, or December 31, 1992.

L. TOTAL COLUMN ON COMBINED STATEMENTS

Total Column on the Combined Statements is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles, nor is such data comparable to consolidation. Inter-fund eliminations have not been made in the aggregation of this data.

**EIGHTEENTH JUDICIAL DISTRICT COURT
INDIGENT DEFENDER BOARD
PARISHES OF ERIEVILLE, POINTE COUVEE AND WEST BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1996**

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Expenditures Exceeding Appropriations

Excess of actual expenditures over budgeted expenditures in the following funds occurred during the years ended December 31, 1996.

	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
General Fund - 1996	\$263,966	\$280,200	(16,234)

NOTE 3 - CASH AND CASH EQUIVALENTS

At December 31, 1996, the Indigent Defender Board has cash and cash equivalent (bank balances) as follows:

Interest Bearing Demand Deposits	\$69,136
----------------------------------	----------

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. At December 31, 1996, the Indigent Defender Board had \$69,276 in deposits (collected bank balances). These deposits are insured from risk by federal deposit insurance.

NOTE 4 - RECEIVABLES AND PAYABLES

A. A Summary of Receivables as of December 31, 1996, Follows:

<u>CLASS OF RECEIVABLES</u>	
Court costs	\$17,394

EIGHTEENTH JUDICIAL DISTRICT COURT
INDIGENT DEFENDER BOARD
PARIKHAN OF MONROE, POINTS COOPER AND WEST HATON ROUSE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1990

NOTE 4 - RECEIVABLES AND PAYABLES (Continued)

Accounts receivable are written-off under the direct write-off method whereby bad debts are recorded when a receivable is deemed uncollectible. If they are subsequently collected they are recorded as miscellaneous income.

The direct charge-off method is not a material departure from GAAP as it approximates the valuation method.

NOTE 5 - PENSION PLAN

The Indigent Defender Board does not have a pension plan.

NOTE 6 - OTHER POST-EMPLOYMENT BENEFITS

The Indigent Defender Board does not have any retired employees and does not offer post-employment benefits.

NOTE 7 - LITIGATION AND CLAIMS

As of December 31, 1990, there was no litigation pending against the Indigent Defender Board, nor was the Board aware of any unasserted claims.

Donald C. DeVile

CERTIFIED PUBLIC ACCOUNTANT
NEW ORLEANS OFFICE
MEMPHIS, LOUISIANA 70002
(504) 761-7829

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

April 10, 1997

To the Board of Directors
Eighteenth Judicial District Court Indigent Defender Board
Port Allen, Louisiana

I have audited the financial statements of the Eighteenth Judicial District Court Indigent Defender Board as of and for the year ended December 31, 1996, and have issued my report thereon dated April 10, 1997.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the U.S. General Accounting Office. 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 Eighteenth Judicial District Court Indigent Defender Board is the responsibility of the organization's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatements, I performed tests of the Eighteenth Judicial District Court Indigent Defender Board's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit of the 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 to be reported under Government Auditing Standards.

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

Respectfully submitted,

Donald C. DeVile

Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT
1100 BROADWAY SUITE
BAYVIEW PLACE, LOUISIANA 70002
(504) 767-7829

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

April 30, 1997

To the Board of Directors
Eighteenth Judicial District Court Indigent Defender Board
Fort Allen, Louisiana

I have audited the financial statements of the Eighteenth Judicial District Court Indigent Defender Board as of and for the year ended December 31, 1996, and have issued my report thereon dated April 18, 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 or not the financial statements are free of material misstatement.

The management of the Eighteenth Judicial District Court Indigent Defender Board is responsible for establishing and maintaining a system of internal accounting control. 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, 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 my audit of the financial statements of the Eighteenth Judicial District Court Indigent Defender Board for the year ended December 31, 1998, 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 financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Because of inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

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 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.

See Schedule of Prior Year's Findings.

A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relative 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.

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 believe some of the reportable conditions described in the Schedule of Findings and Questioned Cost is a material weakness.

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

Respectfully submitted,



**EIGHTEENTH JUDICIAL DISTRICT COURT
INCIDENT DEFENDER BOARD
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BAYOU BOGGS, LOUISIANA
FISCAL YEAR FINDINGS
DECEMBER 31, 1996**

* * * *

REPORTABLE CONDITION: Actual expenditures exceeded budgeted expenditures by \$11,218 for the year ended December 31, 1995.

STATUS: Actual expenditures exceeded budgeted expenditures by \$1,240 for the year ended December 31, 1996.

* * * *