

SIXTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
TALLULAH, LOUISIANA

ANNUAL SWORN FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1996
WITH APPROPRIATE SUPPLEMENTAL INFORMATION


Required by Louisiana Revised Statute 24:514 to
be filed with the Office of Legislative Auditor
within 60 days after the close of the fiscal year

AFFIDAVIT

Personally came and appeared before the undersigned authority, Thomas W. Bishop, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Sixth Judicial District Indigent Defender Board as of December 31, 1996, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.


Signature

Sworn to and subscribed before me, this 10th day of July, 1997.



NOTARY PUBLIC

My Commission Expires November 4, 1997

Office Thomas W. Bishop
Address P. O. Box 1269
Tallulah, LA 71284
Telephone No. 228-574-8111

SIXTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD-PARISHES OF
EAST CARROLL, MADISON, AND TENSAS, LOUISIANA
GENERAL PURPOSE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1996

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**SIXTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD PARISHES OF
EAST CARROLL, MADISON, AND TENSAS, LOUISIANA
BALANCE SHEET -
ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1994**

	<u>Governmental Fund Types</u>		<u>Account Groups</u>	<u>Total</u>
	<u>General</u>	<u>Special Revenues</u>	<u>General Fixed Assets</u>	<u>(Miscellaneous Other)</u>
ASSETS:				
Cash	\$ 53,827	\$ -	\$ -	\$ 53,827
Cash - restricted	-	35,252	-	35,252
Receivables - court costs and bill bond	9,850	-	-	9,850
Equipment	-	-	663	663
Total assets	<u>\$ 62,677</u>	<u>\$ 35,252</u>	<u>\$ 663</u>	<u>\$ 98,592</u>
LIABILITIES AND FUND EQUITY:				
Liabilities:				
Payroll tax withholdings	\$ 907	\$ -	\$ -	\$ 907
Accrued payables	5,066	-	-	5,066
Unearned revenues	-	23,591	-	23,591
Total liabilities	<u>5,973</u>	<u>23,591</u>	<u>-</u>	<u>29,564</u>
Fund Equity:				
Investment in general fixed assets	-	-	663	663
Fund balances:				
Reserved	-	1,641	-	1,641
Unreserved - undesignated	26,964	-	-	26,964
Total fund equity	<u>26,964</u>	<u>1,641</u>	<u>663</u>	<u>29,268</u>
Total liabilities and fund equity	<u>\$ 62,677</u>	<u>\$ 35,232</u>	<u>\$ 663</u>	<u>\$ 98,572</u>

See accountant's report and accompanying notes to the financial statements.

**SIXTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD PARISHES OF
EAST CARROLL, MADISON, AND TENSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE -
GOVERNMENTAL FUNDS - GENERAL FUND
AND SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 1996**

	<u>Governmental</u>	
	<u>General</u>	<u>Special Revenue</u>
REVENUES:		
Court costs on fines and forfeitures	\$ 121,876	\$ -
District attorney bail bond revenues	4,062	-
LIDB Capital Defense grant	-	4,188
LIDB Felony Defense grant	-	32,692
Interest earnings	<u>2,032</u>	<u>1,162</u>
Total revenues	<u>127,938</u>	<u>38,042</u>
EXPENDITURES:		
Current:		
General government - judicial)		
Capital Defense expense	-	4,188
Felony Defense expense	-	32,692
Professional services	125,608	-
Investigative services	25,260	-
Payroll tax expense	1,258	-
Insurance	100	-
Trav. seminars and literature	2,265	-
Accounting and auditing	2,880	-
Miscellaneous	32	-
Fees and penalties	<u>238</u>	<u>-</u>
Total expenditures	<u>157,521</u>	<u>36,878</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(29,583)	1,167
FUND BALANCE AT BEGINNING OF YEAR	86,454	474
FUND BALANCE AT END OF YEAR	\$ <u>56,871</u>	\$ <u>1,641</u>

See accountant's report and accompanying notes to the financial statements.

**SIXTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD-PARISHES OF
EAST CARROLL, MADISON, AND TENSAS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1996**

INTRODUCTION

The Sixth Judicial District Indigent Defender Board, established in compliance with Louisiana Revised Statutes 15:144-149, provides counsel to represent indigents (needy individuals) in criminal and quasi-criminal cases at the district court level. The judicial district encompasses the Parishes of East Carroll, Madison, and Tensas, Louisiana. The Board is composed of three members who are appointed by the district court. The Board members serve without compensation. Revenue to finance the Board's operations are provided primarily from court costs on fines imposed by the various courts within the district, hall bond revenues and Louisiana Indigent Defender Board grants. The Board has one employee who serves as an investigator and four attorneys who serve as indigent defenders.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The accompanying component unit financial statements of the 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

As the governing authority of the parish, for reporting purposes, the East Carroll, Madison, and Tensas Parish Police Jury is the financial reporting entity for respective Parishes. The financial reporting entity consists of (a) the primary government (Police Jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the East Carroll, Madison and Tensas 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. This criteria includes:

Continued.....

SIXTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD PARISHES OF
EAST CARROLL, MADISON, AND TENSAS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1986

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

- 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 financially 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.

Because the Police Jury's relationship with the district court system includes indigent defender boards, the Indigent Defender Board was determined to be a component unit of the East Carroll, Madison, and Tensas Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Indigent Defender Board and do not present information on the Police Jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. Fund Accounting.

The Board uses a general fund, special revenue fund, and an account group 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.

SIXTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD PARISHES OF
EAST CARROLL, MADISON, AND TENSAS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1996

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

C. Fund Accounting - continued

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.

D. General Fixed Assets

Fixed assets (equipment) 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 and recorded as expenditures at the time of purchase. The account group is not a fund. It is concerned only with the reconstruction of results of operations.

E. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The General Fund and Special Revenue Fund are accounted for using 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 and Special Revenue Fund. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

In the General Fund, court costs on fines and forfeitures imposed by the district and city courts and bail bond revenues are recorded in the year they are collected by the tax collector or Parish Sheriff.

In the Special Revenue Fund, all of the Felony Defense revenues are recognized when received since they have also been earned. The Capital Defense Revenue is earned as authorized expenditures related to the capital defense case are recorded. The unearned portion is shown as deferred revenues.

Continued.....

SIXTH JUDICIAL DISTRICT INDIENT DEFENDER BOARD-PARISHES OF
EAST CARROLL, MADISON, AND TENSAS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1996

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

D. Basis of Accounting - continued

Expenditures

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

F. Budget Provisions

The Indigent Defender Board did not adopt a budget for the year ended December 31, 1996, therefore, the financial statements do not reflect a comparison of revenues and expenditures to budget.

G. Cash

Cash includes amounts in demand deposits. Under state law, the district may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law or of any other state of the United States or under the laws of the United States. Restricted cash represents the total of the Capital Defense Grant monies received but not earned at the balance sheet date, together with the related interest income earned on the cash.

H. Vacation, Sick Leave, and Pension Plan

The Indigent Defender Board has one employee who is not currently under a defined vacation, sick leave, or pension plan.

I. Total Columns on Balance Sheet

The total columns on the balance sheet is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

Continued.....

**SIXTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD PARISHES OF
EAST CADDILL, MADISON, AND TENNES, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1996**

2. CASH

At December 31, 1996, the Board has cash totaling \$6,792 in demand deposits and \$81,468 in interest-bearing demand deposits. 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 to be held in the name of the pledging fiscal agent bank or custodial bank that is mutually acceptable to both parties. These deposits are secured from risk by federal deposit insurance at December 31, 1996.

3. CHANGES IN GENERAL FIXED ASSETS

There were no changes in general fixed assets (equipment) for the year ended December 31, 1996.

4. LEASES

The indigent defender Board does not have any capital or operating leases at December 31, 1996.

5. LITIGATION AND CLAIMS

There is no pending litigation against the indigent defender Board at December 31, 1996.

6. RELATED PARTY TRANSACTIONS

During the year \$49,400 was paid for legal services for indigent representation to an attorney who was the Board Chairman for part of the year.

Continued.....

**SIXTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD PARISHES OF
EAST CARROLL, MADISON, AND TENSAS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1996**

7. CONTINGENCIES

The Board receives State Grants for specific purposes that are subject to review and audit by State agencies. Such audits could result in a request for reimbursement by the State for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of the Board, such disallowances, if any, will not be significant.

8. PER DIEM

There were no per diem amounts paid during the year to Board members for their service on the Board. Board members may serve as indigent defenders and are compensated for their professional services.

**SIXTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
PARISHES OF EAST CARROLL,
MADISON, AND TENSAS, LOUISIANA**

*Independent Accountant's Report
On Applying Agreed Upon Procedures*

Year Ended December 31, 1996

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Sixth Judicial District Indigent Defender Board
P.O. Box 1369
Tulalata, Louisiana 71284-1369

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the Sixth Judicial District Indigent Defender Board and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Sixth Judicial District Indigent Defender Board's compliance with certain laws and regulations during the year ended December 31, 1996, included in the accompanying *Louisiana Activities Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

There were no expenditures exceeding \$5,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1181-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the above information.

Page Two

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management [agreed-upon procedure (3)] appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

Management did not prepare a budget for the year ended December 31, 1996.

6. Trace the budget adoption and amendments to the minute book.

Management did not prepare a budget for the year ended December 31, 1996.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

Management did not prepare a budget for the year ended December 31, 1996.

Accounting and Reporting

8. Randomly select six disbursements made during the period under examination and:

Page Three

(f) trace payments to supporting documentation as to proper amount and payee;

Of the six disbursements selected, two of them could not be traced to supporting documentation. We examined supporting documentation for the remaining four selected disbursements and found that payment was for the proper amount and made to the correct payee.

(g) determine if payments were properly coded to the correct fund and general ledger account, and

All of the six payments were properly coded to the correct fund and general ledger account.

(h) determine whether payments received approval from proper authority.

Inspection of documentation supporting four of the six selected disbursements indicated approvals from the chairman of the Board. As noted above, supporting documentation could not be located for two items.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

The Sixth Judicial District Indigent Defender Board is only required to post a notice of each meeting and the accompanying agenda on the door of the district's office building. We could find no evidence supporting or denying such assertions.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of banks loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

To the Sixth Judicial District Indigent Defender Board
P.O. Box 1269
Tulalata, Louisiana 71284-1269

Page Four

Advances and Bonuses

11. Examine payroll records and estimates for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

A reading of the minutes of the district for the year indicated no approval for the payments noted. We also inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

12. Test compliance with Louisiana Defendants Board District Assistance Fund.

We reviewed the transactions associated with the fund and noted no instances of non-compliance.

13. Test compliance with Capital Defense Fund expenditures.

All three disbursements during the year were reviewed. The disbursements were for eligible transactions as specified in the grant.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Sixth Judicial District Indigent Defender Board and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Mary + Company

Vicksburg, Mississippi
April 24, 1997

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**SIXTH JUDICIAL DISTRICT
EMERGENCY DEFENDER BOARD
PARISHES OF EAST CARROLL,
MADISON, AND TENNESSEE, LOUISIANA**
GENERAL PURPOSE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1995

with

ACCOUNTANT'S REPORT

Under provisions of state law, this report is a public document. A copy of this report has been admitted to the audit, or reviewed, only and other appropriate public officials. The report is available for public inspection at the State House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date APR 30 1996

April 24, 1999

Office of Legislative Auditor
Attention: Ms. Dorothy Milner
1600 North Third
Post Office Box 94099
Baton Rouge, Louisiana 70804-0199

Dear Ms. Milner:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the Sixth Judicial District Indigent Defender Board as of and for the year ended December 31, 1998. The report includes all funds under the control and oversight of the Board. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,

**SIXTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**


Thomas W. Bishop
Attorney at Law and Chairman

Enclosure