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TWENTY-FIFTH JUDICIAL DISTRICT
OF THE STATE OF LOUISIANA
INDIGENT DEFENDER BOARD
FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 1976

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 APR 20 1977

**TWENTY-FIFTH JUDICIAL DISTRICT
OF THE STATE OF LOUISIANA
JUDGENT DEPENDER BOARD**

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INDEPENDENT AUDITOR'S REPORT

Chairman and Members of the Board of
Twenty-Fifth Judicial District Indigent Defender Board

We have audited the accompanying general purpose financial statements of the Twenty-Fifth Judicial District Indigent Defender Board a component unit of Plaquemines Parish Government as of December 31, 1996, and for the year then ended. These general purpose financial statements are the responsibility of the Twenty-Fifth Judicial District Indigent Defender Board 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. 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. 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 in the first paragraph present fairly, in all material respects, the financial position of the Twenty-Fifth Judicial District 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.



Edward L. Camnetar, Jr., CPA
A Professional Accounting Corporation

Gretna, Louisiana
June 24, 1997

TWENTY-FIFTH JUDICIAL DISTRICT
OF THE STATE OF LOUISIANA
INDIGENT DEFENDER BOARD

GOVERNMENTAL FUND TYPE
GENERAL FUND

BALANCE SHEET
DECEMBER 31, 1996

ASSETS

Cash and cash equivalents	\$	128,711
Revenues receivable, fees and forfeitures		<u>23,583</u>
TOTAL ASSETS	\$	152,294

LIABILITIES AND FUND EQUITY

LIABILITIES

Due to Plaquemine Parish Government	\$	23,044
Accounts payable		1,700
Other current liabilities		<u>150</u>
TOTAL LIABILITIES		24,900

FUND EQUITY (DEFICIT)

Fund balance: unreserved, undesignated		<u>(97,394)</u>
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TOTAL LIABILITIES AND FUND EQUITY	\$	152,294
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The accompanying notes are an integral part of this statement.

**TWENTY-FIFTH JUDICIAL DISTRICT
OF THE STATE OF LOUISIANA
INDIGENT DEFENDER BOARD**

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

**GOVERNMENTAL FUND TYPE
GENERAL FUND**

YEAR ENDED DECEMBER 31, 1996

REVENUES		
Court costs on fines and forfeitures	\$	182,191
Dial fund fees		24,793
Indigent mileage fees		26,625
Investment income		6,685
Intergovernmental		<u>25,625</u>
TOTAL REVENUES		265,919
 EXPENDITURES		
Personnel costs		100,414
Court costs		28,037
Office expenses		<u>8,015</u>
TOTAL EXPENDITURES		<u>136,466</u>
EXCESS OF REVENUES OVER EXPENDITURES		129,453
 FUND BALANCE		
AT BEGINNING OF YEAR		<u>51,608</u>
AT END OF YEAR	\$	<u>173,061</u>

The accompanying notes are an integral part of this statement.

**TWENTY-FIFTH JUDICIAL DISTRICT
OF THE STATE OF LOUISIANA
INDIGENT DEFENDER BOARD**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
COMPARISON ACTUAL TO BUDGET**

**GOVERNMENTAL FUND TYPE
GENERAL FUND**

YEAR ENDED DECEMBER 31, 1996

	ACTUAL	BUDGET	VARIANCE (UNFAVORABLE) FAVORABLE
REVENUES			
Court costs and indigent retainers fees	\$ 129,247	\$ -	\$ -
Mail bond fees	24,713		
Investment income	6,681	-	-
Intergovernmental	<u>15,622</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	176,263	125,480	68,783
EXPENDITURES			
Personnel costs	185,414	188,680	3,266
Court costs	29,337	15,180	(14,157)
Office expenses	<u>6,601</u>	<u>3,600</u>	<u>(3,001)</u>
TOTAL EXPENDITURES	<u>221,352</u>	<u>207,460</u>	<u>(14,008)</u>
EXCESS OF REVENUES OVER EXPENDITURES	54,911	-	54,911
FUND BALANCE			
AT BEGINNING OF YEAR	<u>41,482</u>		
AT END OF YEAR	\$ <u>96,393</u>		

The accompanying notes are an integral part of this statement.

**TWENTY-FIFTH JUDICIAL DISTRICT
OF THE STATE OF LOUISIANA
INDIGENT DEFENDER BOARD**

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1996

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Twenty-Fifth Judicial District Indigent Defender Board was established in compliance with Louisiana Revised Statutes 15:144-149, to provide and compensate counsel to represent indigents in criminal and quasi-criminal cases on the district court level. The Board consists of three members who are appointed by the district court for life. Board members serve without compensation. Revenues to finance the Board's operations are primarily provided from court costs and fees imposed by the various courts within the district. In addition, the Board receives operating grants from the Plaquemines Parish Government and has four employees.

1. Basis of Presentation

The accounts of the Indigent Defender Board are organized and operated on a fund basis. The Board has only a General Fund in which a self-balancing set of accounts is maintained that comprises its assets, liabilities, fund equity, revenues and expenditures.

2. Financial Reporting Entity

As the governing authority of the Parish, for reporting purposes, the Plaquemines Parish Government is the financial reporting entity for Plaquemines Parish. The financial reporting entity consists of (a) the primary government, (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 Plaquemines Parish Government 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:

1. *Appointing a voting majority of an organization's governing body, and*
4. *The ability of the Parish Government to impose its will on that organization and/or*

TWENTY-FIFTH JUDICIAL DISTRICT
OF THE STATE OF LOUISIANA
INDIGENT DEFENDER BOARD

NOTES TO THE FINANCIAL STATEMENTS (Continued)

DECEMBER 31, 1996

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Parish Government.
2. Organizations for which the Parish Government does not appoint a voting majority but are fiscally dependent on the Parish Government.
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 Parish Government provides significant funding and operational support, the Twenty-Fifth Judicial District Indigent Defender Board, was determined to be a component unit of the Plaquemines Parish Government, 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 Parish Government, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

3. *Basis of Accounting*

The General Fund of the Board is accounted for using the modified accrual basis of accounting. The revenues are recognized when they become measurable and available. Expenditures are generally recognized when the related fund liability is incurred.

4. *Budget and Budgetary Accounting*

Annually, the Indigent Defender Board adopts a budget for the General Fund. The budget is prepared on a modified accrual basis of accounting. Budgeted amounts, included in the accompanying financial statements, include the original adopted budget and all subsequent amendments. Budgeted amounts include beginning fund balance. Appropriation lapses at year end, and the Board does not use a system of encumbrance accounting.

**TWENTY-FIFTH JUDICIAL DISTRICT
OF THE STATE OF LOUISIANA
INDIGENT DEFENDER BOARD**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

DECEMBER 31, 1996

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Valuation Basis of Assets

- a. Cash and cash equivalents. Louisiana revised statutes authorize the Board to invest in United States Bonds, treasury notes, certificates of deposit, or any other federally insured investment. At year end, the carrying amount of the Board's cash was \$126,711 and the bank balance was \$126,513. \$100,000 of the bank balance is insured by federal depository insurance and \$26,513 is covered by pledged investment securities as required by Louisiana revised statutes.

5. Fixed Assets and Long-Term Debt

The Board has no fixed assets or long-term debt as of December 31, 1996.

NOTE B - VACATION AND SICK LEAVE

The Indigent Defender Board has one full time and three part-time employees. The full time employee receives two weeks paid vacation and twelve days sick leave annually. Vacation and sick leave must be used in the year earned or it will be forfeited.

NOTE C - PENSION PLAN

The Board's only full time employee is a member of the Parochial Employees Retirement System of Louisiana (System), a cost-sharing, multiple-employer, defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and separate benefit provisions. All employees of the Parish are members of Plan A.

TWENTY-FIFTH JUDICIAL DISTRICT
OF THE STATE OF LOUISIANA
INDIGENT DEFENDER BOARD

NOTES TO THE FINANCIAL STATEMENTS (Continued)

DECEMBER 31, 1996

NOTE C - PENSION PLAN (Continued)

All permanent employees working at least 28 hours per week and who are paid wholly or in part from Board funds are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 30 years of creditable service, at or after age 55 with 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 1 percent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental-plan-only prior to January 1, 1980, the benefit is equal to one percent of final-average salary, plus 1/24 for each year of supplemental-plan-only service earned prior to January 1, 1980, plus 3 percent of final-average salary for each year of service credited after the revision date. Final-average salary is the employee's average salary over the 30 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions may retire at the ages specified above and receive the benefits accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute. The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70804-0619 or by calling (504) 628-1361.

Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary, and the parish is required to contribute at an actuarially determined rate. The current rate is 7.25 percent of annual covered payroll. Contributions to the System include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B, based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Parish are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:181, the employee contributions are determined by actuarial valuations and are subject to change each year based on the results of the valuation for the prior fiscal year. The Board's contributions to the System under Plan A for the years ending December 31, 1996, 1995, and 1994, were \$1,196, \$1,440 and \$1,383, respectively, equal to the required contributions for each year.

NOTE D - CONTINGENCIES

As of December 31, 1996, there were no pending or threatened litigation against the Board.

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE RELATED MATTERS NOTED IN A FINANCIAL
STATEMENT AUDIT CONDUCTED IN ACCORDANCE WITH THE GOVERNMENT
AUDITING STANDARDS**

Chairman and Members of the Board of
Twenty-Fifth Judicial District Indigent Defender Board

We have audited the general purpose financial statements of the Twenty-Fifth Judicial District Indigent Defender Board, for the year ended December 31, 1996, and have issued our report thereon dated June 24, 1997.

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. 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.

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

The management of the Twenty-Fifth Judicial District Indigent Defender Board, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, 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.

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

- Budget
- Cash
- Revenue and receipts
- Expenditures for goods and services
- Payroll

For all of the control categories listed above, 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.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

Due to the small size of the Board's operations, a lack of segregation of duties exist in the receipt, reconciliation and deposits of payments received from the taxpayer for legal services performed.

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 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.

Our 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, we believe none of the reportable conditions described above are material weaknesses.

This report is intended for the information of the members of the Twenty-Fifth Judicial District Indigent Defender Board. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



Edward L. Cammeter, Jr., CPA

A Professional Accounting Corporation

Ortina, Louisiana
June 24, 1997

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

*Chairman and Members of the Board of
Twenty-Fifth Judicial District Indigent Defender Board*

We have audited the general purpose financial statements of the Twenty-Fifth Judicial District Indigent Defender Board as of and for the year ended December 31, 1986, and have issued our report thereon dated June 24, 1987.

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 Twenty-Fifth Judicial District Indigent Defender Board, is the responsibility of the Twenty-Fifth Judicial District Indigent Defender Board management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the Board's compliance with certain provisions of laws, regulations, contracts, and grants. However, our objective was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

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

This report is intended for the information of the Twenty-NINE Judicial District Indigent Defender Board. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



Edward L. Cannata, Jr., CPA

A Professional Accounting Corporation

Orleans, Louisiana
June 24, 1997