

THIRTY-FIFTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
BALANCE SHEET
December 31, 1996

	Governmental Funds <u>General Fund</u>
ASSETS	
Cash	\$ 14,114
Receivable - Court Costs on Fines and Forfeitures	<u>5,104</u>
Total Assets	<u>\$ 19,218</u>
LIABILITIES AND FUND EQUITY	
Liabilities - Accounts Payable	\$ 93
Fund Equity - Fund Balance - Unreserved - Undesignated	<u>19,125</u>
Total Liabilities and Fund Equity	<u>\$ 19,218</u>

See the accompanying Accountant's Report.

Advances and Bonuses

11. Examine payroll records and minutes 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.

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 Thirty-Fifth Judicial District Indigent Defender Board and its 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.

RODIER, HARRINGTON & MCKAY
Certified Public Accountants

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account; and

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

- (c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated that each check was signed by the Secretary/Treasurer who was authorized to disburse funds without prior approval. Furthermore, on July 12, 1996, the Indigent Defender Board adopted a resolution requiring dual signatures on each check. Each of the selected disbursements issued after the resolution was adopted were signed by the Chief Indigent Defender in addition to the Secretary/Treasurer.

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 Indigent Defender Board is only required to post a notice of each meeting and the accompanying agenda on the door of the meeting facility. Although management has asserted that such documents were properly posted, we could find no evidence supporting such assertion.

Deposits

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

We inspected cash receipts journal for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

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

Management provided us with all payroll records.

4. Determine whether any of those employees included in the records 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 in agreed-upon procedure (3) appeared on the records provided by management in agreed-upon procedure (2).

Budgeting

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

Management provided us with a copy of the budget.

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

We traced the adoption of the original budget to the minutes of a meeting held on February 16, 1996, which indicated that the budget was unanimously adopted by the Governing Board of the Thirty-Fifth Judicial District Indigent Defender Board. There were no amendments to the December 31, 1995, budget.

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%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Variances between actual revenues and expenditures/budgeted revenues and expenditures exceeded 5%; however, since these differences represent favorable variances, no violation of State law has occurred.

Accounting and Reporting

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

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

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June 4, 1997

**INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES**

Indigent Defender Board
Thirty-Fifth Judicial District
Cottax, Louisiana 71417

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the Thirty-Fifth Judicial District Indigent Defender Board and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Thirty-Fifth Judicial District Indigent Defender Board's compliance with certain laws and regulations during the year ended December 31, 1996, included in the Louisiana Assertion 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 36:2211-2251 (the public bid law).

There were no expenditures made during the year for materials and supplies exceeding \$5,000 and no expenditures were made for public works exceeding \$50,000.

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 42:1101-1124 (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 noted information.

Members

American Institute of Certified Public Accountants • Society of Louisiana CPAs

**THIRTY-FIFTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**

**Schedule of Per Diem Paid to Board Members
for the Year Ended December 31, 1996**

For the year ended December 31, 1996, no payments were made to members of the governing board.

See the accompanying Accountant's Report.

THIRTY-FIFTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 Budget (GAAP Basis) and Actual
 For the Year Ended December 31, 1996

	Budget	Actual	Variance - Favorable (Unfavorable)
REVENUES:			
Court Costs on Fines and Forfeitures	\$ 51,000	\$ 54,468	\$ 3,468
Fees from Indigents	2,500	2,015	(485)
State DAF Funds	<u>12,000</u>	<u>15,000</u>	<u>3,000</u>
Total Revenues	<u>65,500</u>	<u>71,513</u>	<u>6,013</u>
EXPENDITURES:			
General Government - Judicial:			
Salaries	2,400	2,400	
Professional Services	66,000	68,250	1,750
Other	<u>16,434</u>	<u>8,488</u>	<u>8,946</u>
Total Expenditures	<u>84,834</u>	<u>79,148</u>	<u>5,686</u>
Excess (Deficiency) of Revenues Over Expenditures	(21,334)	(6,635)	14,699
Fund Balance - Beginning of Year	<u>25,751</u>	<u>25,751</u>	—
Fund Balance - End of Year	<u>\$ 4,417</u>	<u>\$ 19,116</u>	<u>\$ 14,699</u>

See the accompanying Accountant's Report.

THIRTY-FIFTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 For the Year Ended December 31, 1995

	Governmental Funds <u>General Fund</u>
REVENUES:	
Court Costs on Fines and Forfeitures	\$ 54,498
Fees from Indigents	3,015
State DAF Funds	<u>15,000</u>
Total Revenues	<u>72,513</u>
 EXPENDITURES:	
General Government - Judicial	
Salaries	2,400
Professional Services	66,250
Other	<u>9,498</u>
Total Expenditures	<u>78,148</u>
Excess of Revenues Over Expenditures	(5,635)
Fund Balance - Beginning of Year	<u>75,751</u>
Fund Balance - End of Year	<u>\$ 19,116</u>

See the accompanying Accountant's Report.

ROZIER, HARRINGTON & McKAY
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June 4, 1987

Board of Directors
Thirty-Fifth District
Indigent Defender Board
Coffee, Louisiana

We have compiled the accompanying balance sheet of the Thirty-Fifth Judicial District Indigent Defender Board as of December 31, 1986 and the related statements of revenues, expenditures, and changes in fund balance for the year then ended, and the accompanying supplementary information contained in Schedule I, which is presented only for supplementary analysis purposes, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements and supplementary schedules information that is the representation of management. We have not audited or reviewed the accompanying financial statements and supplementary schedules and accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Indigent Defender Board's financial position and the results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.


ROZIER, HARRINGTON & McKAY
Certified Public Accountants



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**THIRTY-FIFTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**

COLLAX, LOUISIANA

**Annual Financial Report
As of and For the Year Ended December 31, 1965**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewer, 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.

Printed Date JAN. 02 1966 3

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