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18ND JUDICIAL DISTRICT ELECTION DEFENSE BOARD
(Parishes of Assumption, Assumption, and St. James)

General Purpose Financial Statements and Auditor's Report
As of and for the years ended December 31, 1993 and 1994

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, and by 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 07-07-00

2000 JUDICIAL DISTRICT INDIAN RESERVE BOARD
INCORPORATED BY ACT OF LEGISLATION, ASSUMPTION, AND ST. JAMES

General Purpose Financial Statements
As of and For the Years Ended December 31, 1999 and 1998

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Conrad P. Bourque

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CERTIFIED PUBLIC ACCOUNTANT

MEMBER
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INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS
23RD JUDICIAL DISTRICT INDIENET DEFENDER BOARD
(Parishes of Ascension, Assumption, and St. James)

I have audited the accompanying general purpose financial statements of the 23rd Judicial District Indigent Defender Board as of December 31, 1995 and 1996, and for the years then ended. These general purpose financial statements are the responsibility of the 23rd Judicial District Indigent Defender Board. 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. 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 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 23rd Judicial District Indigent Defender Board as of December 31, 1995 and 1996, and the results of its operations for the years then ended in conformity with generally accepted accounting principles.

Monroe, Louisiana
June 27, 1997

Conrad P. Bourque
Conrad P. Bourque, CPA

Conrad P. Bourque

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

TO THE BOARD OF DIRECTORS
33RD JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
(Parishes of Ascension, Assumption, and St. James)

I have audited the general purpose financial statements of the 33rd Judicial District Indigent Defender Board for the years ended December 31, 1995 and 1996, and have issued my report thereon dated June 27, 1997.

I have 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 general purpose financial statements are free of material misstatement.

The 33rd 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 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.

in planning and performing my audit of the general purpose financial statements of the Third Judicial District Indigent Defender Board for the years ended December 31, 1983 and 1984, 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.

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 general purpose financial statements.

Findings:	The segregation of duties is inadequate to provide effective internal control.
Cause:	The condition is due to economic and space limitations.
Recommendation:	No action recommended.
Management's Response:	We concur with the finding.

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, I believe none of the reportable conditions described above is a material weakness.

This report is intended for the information of the 33rd Judicial District Indigent Defender Board. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Monroe, Louisiana
June 27, 1987

Conrad P. Bourque
Conrad P. Bourque, CPA

Conrad P. Bourque

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CERTIFIED PUBLIC ACCOUNTANT

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

TO THE BOARD OF DIRECTORS
3RD JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
(Parishes of Assumption, Assumption, and St. James)

I have audited the general purpose financial statements of the 3rd Judicial District Indigent Defender Board as of and for the years ended December 31, 1995 and 1996, and have issued my report thereon dated June 27, 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 general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the 3rd Judicial District Indigent Defender Board is the responsibility of the Board. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, I performed tests of the 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.

I noted one immaterial instance of noncompliance that I have reported to the management of the Board in a separate letter dated June 27, 1997.

This report is intended for the information of the 3rd Judicial District Indigent Defender Board. This report is not intended to limit the distribution of this report, which is a matter of public record.

Montroulez, Louisiana
June 27, 1997

Conrad P. Bourque
Conrad P. Bourque, CPA

THE JUDICIAL DISTRICT INCIDENT DEFENSE BOARD
 OFFICES OF ANTHONY, ANASTASIO, and Co. Inc.

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 December 31, 1953 and 1952

	Governmental Fund Type General 12-31-53	Governmental Fund Type Special 12-31-52
ASSETS		
Cash	\$152,941	\$159,007
Account Receivable-Peyroll Taxes	14,273	-
Receivables-Court Fines	29,355	22,492
Total assets	\$200,499	\$281,479
LIABILITIES AND FUND EQUITY		
Liabilities	None	None
Taxes Payable	\$ 739	\$ 361
total liabilities	739	\$ 361
Fund Equity		
Fund Balance-Unreserved-undesignated	\$202,369	281,118
Total fund equity	\$202,369	\$281,118
Total liabilities and fund equity	\$203,499	\$281,479

See accompanying notes and accountant's report.

Statement A

THIRD JUDICIAL DISTRICT JUDICIAL DEFENSE BOARD
 (Parties of Association, Association, and St. James)

GOVERNMENTAL FUND TYPE - GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCE
 FOR THE YEARS ENDED DECEMBER 31, 1992 AND 1993

	1992	1993
Revenues		
Costs on fines and forfeitures	\$385,773	\$312,987
Other	28,258	24,682
Total revenues	\$414,031	\$337,669
Expenditures		
Salaries	\$378,600	\$324,300
Legal and accounting services	8,147	2,851
Office	2,388	2,398
Total expenditures	\$389,135	\$329,549
Excess (deficiency) of revenues over expenditures	\$124,896	\$ 8,120
Fund balance, beginning	68,120	102,160
Fund balance, ending	\$203,740	\$209,110

See accompanying notes and accountant's report.

Statement B

**33RD JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
ESTABLISHED BY ACTING GOVERNOR, LEGISLATURE, AND RE. JAMES**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEARS ENDED DECEMBER 31, 1995 AND 1994**

INTRODUCTION

The 33rd Judicial District Indigent Defender Board was created according to the Louisiana Revised Statute 15:141. The purpose of the Board is to provide adequate legal representation of indigent persons charged with commission of felonies. The Board shall be composed of no less than three and no more than seven members, who shall be members provided by each bar association within the judicial district. In the event no nominations are submitted by the bar association within a judicial district, a majority of the district court judges shall select a board member. The court may fix the terms of the board members, not to exceed three years each. The members of the Board shall serve without compensation. The Board employs 1 person.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the 33rd 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

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 give 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 33rd Judicial District Indigent Defender Board.

3RD JUDICIAL DISTRICT INDEPENDENT DEFENDERS BOARD
Financials of Accrual, Assumptions, and Etc. General
Notes to Financial Statements (Continued)

F. CASH

Cash includes amounts in demand deposits. 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.

G. CASH

At December 31, the Board had cash as follows:

	Carrying Amount	Bank Balance
Demand Deposits (1999)	\$ 187,961	\$ 188,983
Demand Deposits (2000)	189,007	189,332

These deposits are stated at cost. Under state law, these deposits 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, 1999 and 2000, the district had \$188,983 and \$189,332, respectively, in deposits. These deposits were secured from risk by \$184,819 and \$185,400, respectively, of Federal deposit insurance and \$4,225 and \$24,228, respectively, of pledged securities held in the name of the fiscal agent bank (GASB Category 2). The remaining balance of \$13,747 for 1999 is not secured by the pledge of securities and is a violation of state law.

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 3, Louisiana Revised Statute 38:1228 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 15 days of being notified by the board that the fiscal agent has failed to pay deposited funds upon demand.

H. LITIGATIONS AND CLAIMS

There was no pending or threatened litigation against the 3rd Judicial District Independent Defender Board as of December 31, 1999 and 2000.

Conrad P. Bourque

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MEMBER

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AMERICAN INSTITUTE OF CPAs
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JUNE 27, 1987

TO THE BOARD OF DIRECTORS
33RD JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
(Parishes of Ascension, Assumption, and St. James)

I have audited the general purpose financial statements of the 33rd Judicial District Indigent Defender Board as of and for the years ended December 31, 1986 and 1985, and have issued my report thereon dated June 27, 1987.

As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, I performed tests of the Board's compliance with certain provisions of laws, regulations, and contracts.

I noted one immaterial instance of noncompliance. In 1985, the Board had minor portion of a bank balance that was not covered by insurance or a pledge of securities. I will also mention that this situation was corrected for 1986.

Conrad P. Bourque
Conrad P. Bourque, CPA