

Eleventh Judicial District Indigent Defender Board
Parishes of DeCade and Sabine, Louisiana

Schedule of Findings and Questioned Costs
December 31, 1996

<u>Finding/Noncompliance</u>		<u>Questioned Costs</u>
#1 Criteria:	The Defender Board did not file its financial statements with the Legislative Auditor within six months of the close of the fiscal year as required by state law.	-0-
Causes:	The Defender Board maintains its records on computer. A computer malfunction required all records for 1995 and 1996 to be recorded again in the computer.	
Recommendation:	All computer files should be backed up on a regular basis. In the event of computer failure, a copy of the records would be available.	
Management's Response:	We will back up our computer files on a regular basis in the future.	
#2 Criteria:	The segregation of duties is inadequate to provide effective internal control.	-0-
Causes:	The condition is due to economic and space limitations.	
Recommendation:	No action is 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 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 over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, I consider item #2 to be a material weakness.

This report is intended for the information of the management, the Board of Directors, and Federal and state auditing agencies. However, this report is a matter of public record and its distribution is not limited.

Maida P. Mullican

Certified Public Accountant
January 18, 1998

Marsha O. Millican

CERTIFIED PUBLIC ACCOUNTANT

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors
Eleventh Judicial District
Indigent Defender Board
Monroe, Louisiana

I have audited the financial statements of Eleventh Judicial District Indigent Defender Board as of and for the year ended December 31, 1998 and have issued my report thereon dated January 10, 1999. I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Eleventh Judicial District Indigent Defender Board's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed an instance of noncompliance that is required to be reported under Government Auditing Standards which is described in the accompanying schedule of findings and questioned costs as item #1.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Eleventh Judicial District Indigent Defender Board's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, I noted a certain matter involving the internal control over financial reporting and its operation that I consider to be a reportable condition. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgment, could adversely affect Eleventh Judicial District Indigent Defender Board's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs as item #2.

PLAQUEMINE JUDICIAL DISTRICT IMPROVEMENT DISTRICT BOARD
Parishes of DeCade and Sabine, Louisiana

Notes to Financial Statements
December 31, 1998

2. INVESTMENTS:

Investments consist of certificates of deposit and are fully collateralized by FDIC insurance.

3. PER DIEM PAID TO BOARD MEMBERS:

No per diem was paid to board members during the year ended December 31, 1998.

SIXTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
Parishes of Bossier and Sabine, Louisiana

Notes to Financial Statements
December 31, 1996

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

General Fund - The General Fund is the general operating fund of the Board. It is used to account for all financial resources except for those required to be accounted for in another fund.

E. Basis of Accounting:

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

Governmental funds are accounted for using the modified accrual basis of accounting wherein revenues are recognized in the accounting period in which they become available and measurable.

Court costs on fines and forfeitures imposed by the district and municipal courts are recorded in the year they are collected by the tax collector or municipality.

Substantially all other revenues are recorded when received.

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

F. Budgetary Practices:

Budgets for the General Fund are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted.

G. General Fixed Assets:

General fixed assets consists of a computer purchased in 1995. Equipment used in governmental fund type organizations (general fixed assets) are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the governmental fund when purchased. No depreciation has been provided on general fixed assets. All equipment is stated at cost. The account group is not a fund. It is concerned only with the measurement of financial position and is not involved with the measurement or results of operations.

(Continued)

ELEVENTH JUDICIAL DISTRICT JUDICIAL DEFENDER BOARD
Parishes of DeCade and Sabine, Louisiana

Notes to Financial Statements
December 31, 1996

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

A. Statement of Presentation:

The accompanying financial statements conform to generally accepted accounting principles as applicable to local government units.

B. Organization:

The Eleventh Judicial District judicial defender board is established in compliance with Louisiana Revised Statutes 15:144-149, to provide and compensate counsel appointed to represent indigents in criminal and quasi-criminal cases on the district court level. The judicial district encompasses the parishes of DeCade and Sabine, Louisiana.

C. Reporting Entity:

These financial statements include all funds over which the Board exercises control, authority, management, influence or accountability. The Board is a part of the district court system of the State of Louisiana. However, the board operates autonomously from the State of Louisiana and independently from the district court system.

D. Fund Accounting:

The accounts of the Board are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are spent and the means by which spending activities are controlled. The various funds presented in the financial statements in this report are as follows:

Governmental Fund Types

Governmental funds are those through which most governmental functions of the Board are financed. The acquisition, use, and balances of the Board's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the Board's governmental fund types:

(Continued)

ELEVENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
Parish of Iberville and Calcasieu, Louisiana

**Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual - General Fund
Year Ended December 31, 1998**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES:			
Intergovernmental:			
Indigent Defense Assistance Board	\$ 100,000	\$ 100,459	\$ 459
Court costs on fines and forfeitures	142,000	150,673	8,673
Interest income	<u>1,800</u>	<u>1,102</u>	<u>101</u>
Total revenues	<u>243,800</u>	<u>252,232</u>	<u>8,432</u>
EXPENDITURES:			
General government - judicial:			
Professional services	227,000	236,713	(9,713)
Material and supplies	<u>140</u>	<u>138</u>	<u>2</u>
Total Expenditures	<u>227,140</u>	<u>236,852</u>	<u>(9,712)</u>
EXCESS OF REVENUES OVER EXPENDITURES	16,660	15,380	(1,280)
FUND BALANCE AT BEGINNING OF YEAR	<u>10,814</u>	<u>10,814</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 27,474</u>	<u>\$ 26,194</u>	<u>\$(1,280)</u>

The accompanying notes are an integral part of this statement.

ELEVENTH JUDICIAL DISTRICT INDIGENT DEFENSE BOARD
PARISHES OF ORLEANS AND MADISE, LOUISIANA

Statement of Revenues, Expenditures and Changes in Fund Balance
General Fund
For the Year Ended December 31, 1990

REVENUES:	
Intergovernmental:	
Indigent Defense Assistance Board	\$ 100,450
Court costs on fines and forfeitures	150,870
Interest income	<u>1,101</u>
Total Revenues	<u>252,421</u>
EXPENDITURES:	
General government - judicial:	
Professional services	206,717
Materials and supplies	<u>135</u>
Total Expenditures	<u>206,852</u>
EXCESS OF REVENUES OVER EXPENDITURES	15,569
FUND BALANCE AT BEGINNING OF YEAR	<u>53,618</u>
FUND BALANCE AT END OF YEAR	<u>\$ 69,187</u>

The accompanying notes are an integral part of this statement.

ELEVENTH JUDICIAL DISTRICT INSOLVENT DEFENDER BOARD
Parishes of Iberville and Sabine, Louisiana

Combined Balance Sheet
December 31, 1988

	<u>Governmental Fund Type General</u>	<u>Account Group General Fixed Assets</u>	<u>Totals (Memorandum Only)</u>
ASSETS:			
Cash	\$ 71,195	\$ -	\$ 71,195
Equipment	-	3,500	3,500
	<u>\$ 71,195</u>	<u>\$ 3,500</u>	<u>\$ 74,695</u>
LIABILITIES AND FUND EQUITY:			
Liabilities:			
Accounts Payable	\$ -	\$ -	\$ -
Fund Equity - fund balance - unreserved - undesignated	<u>71,195</u>	<u>3,500</u>	<u>74,695</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 71,195</u>	<u>\$ 3,500</u>	<u>\$ 74,695</u>

The accompanying notes are an integral part of this statement.

In accordance with Government Auditing Standards, I have also issued a report dated January 10, 1998 on my consideration of Eleventh Judicial District Indigent Defender Board's internal control structure and a report dated January 10, 1998 on its compliance with laws and regulations.

Wanda D. Millman

Certified Public Accountant
January 10, 1998

Marsha O. Millican

CERTIFIED PUBLIC ACCOUNTANT

Independent Auditor's Report

Eleventh Judicial District Indigent Defender Board
Hartfield, Louisiana

I was engaged to audit the accompanying general purpose financial statements of Eleventh Judicial District Indigent Defender Board as of and for the year ended December 31, 1996. Those financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

Except as discussed in the following paragraph, I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States, whose standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the 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 provides a reasonable basis for my opinion.

I did not test evidence supporting the amounts in the accompanying Statement of Revenues, Expenditures and Changes in Fund Balances for the year ended December 31, 1996 because the bank statements for that period were lost and not available for testing. I was unable to satisfy myself about the completeness and presentation of revenues and expenditures by means of other auditing procedures.

In my opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had I been able to satisfy myself about the completeness and presentation of revenues and expenditures, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of Eleventh 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.

ELEVENTH JUDICIAL DISTRICT JUDICIAL SUPERVISOR BOARD
Parishes of DeBouso and Sabine, Louisiana

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ELEVENTH JUDICIAL DISTRICT INCUMBENT DEFENSE BOARD
Parishes of DeCade and Sabine, Louisiana

MANSHFIELD, LOUISIANA

FINANCIAL STATEMENTS

December 31, 1998

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entities 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 3 4 98

Martha O. Millican
Certified Public Accountant
Shreveport, Louisiana