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# NINTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD

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Rapides Parish, Louisiana

December 31, 1997

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Release Date: 12-23-98



**PAYNE, MOORE & HERRINGTON, LLP**  
Certified Public Accountants  
Alexandria, Louisiana

**NINTH JUDICIAL DISTRICT INDOLENT DEBTORS BOARD  
RAPIDES PARISH, LOUISIANA**

**DECEMBER 31, 1997**

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WAYNE, MOORE & HERRINGTON, LLP

CHARTERED ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT**

Mr. Kenneth F. Rodenbeck, Chief Public Defender, and  
Members of the Sixth Judicial District Indigent  
Defender Board  
Rapides Parish, Louisiana

We have audited the accompanying general purpose financial statements of the Sixth Judicial District Indigent Defender Board, Rapides Parish, Louisiana, as of December 31, 1999, and for each of the two years in the period ended December 31, 1997, as listed in the table of contents. These financial statements are the responsibility of the Indigent Defender Board's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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 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. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Sixth Judicial District Indigent Defender Board, Rapides Parish, Louisiana, as of December 31, 1999, and the results of its operations for each of the two years in the period ended December 31, 1999, in conformity with generally accepted accounting principles.





PAYNE, MESSERI & HERRINGTON, LLP

Mr. Kenneth P. Bodenbeck, Chief Public Defender, and  
Members of the Ninth Judicial District Indigent  
Defender Board  
Rapides Parish, Louisiana

In accordance with Government Auditing Standards, we have also issued our report dated February 13, 1998, on our consideration of the Indigent Defender Board's internal control over financial reporting and our tests of its compliance with certain laws, regulations, and grants.

*Payne, Messeri & Herrington, LLP*

Certified Public Accountants

February 13, 1998

NINTH JUDICIAL DISTRICT INCIDENT DEFENDER BOARD  
 RAPIDES PARISH, LOUISIANA  
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP  
 DECEMBER 31, 1987

EXHIBIT A

ASSETS	GOVERNMENTAL FUND TYPES		ACCOUNT GROUP	TOTALS (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	GENERAL FUND SERIES	
	-----	-----	-----	
Cash	\$48,504	\$117,388	\$	\$165,892
Intergovernmental receivables	18,589			18,589
Fixed assets	-----	-----	30,277	30,277
<b><u>TOTAL ASSETS</u></b>	<b><u>\$66,092</u></b>	<b><u>\$117,388</u></b>	<b><u>\$30,277</u></b>	<b><u>\$213,757</u></b>
<b>LIABILITIES, EQUITY, AND OTHER CREDITS</b>				
<b>LIABILITIES</b>				
Accounts payable	\$	\$ 1,514	\$	\$ 1,514
Payroll taxes withheld	624	33		657
Deferred grant revenue	-----	118,238	-----	118,238
<b>total liabilities</b>	<b>624</b>	<b>119,785</b>	<b>-0-</b>	<b>120,409</b>
<b>EQUITY AND OTHER CREDITS</b>				
Investment in general fixed assets			30,277	30,277
Fund balances - unreserved - undesignated	65,269	-----	-----	65,269
<b>Total Equity and     other credits</b>	<b>65,269</b>	<b>-----</b>	<b>30,277</b>	<b>115,546</b>
<b><u>TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS</u></b>	<b><u>\$66,092</u></b>	<b><u>\$117,388</u></b>	<b><u>\$30,277</u></b>	<b><u>\$213,757</u></b>

The accompanying notes are an integral part of the financial statements.

NORTH JUDICIAL DISTRICT INCIDENT DEFENDER BOARD  
 RAPIDES PARISH, LOUISIANA  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCES - ALL GOVERNMENTAL FUND TYPES  
 YEAR ENDED DECEMBER 31, 1997

	GOVERNMENTAL FUND TYPES		EQUIPT B
	GENERAL	SPECIAL REVENUE	TOTALS (MEMORANDUM COL.)
<b>REVENUES</b>			
Intergovernmental			
State grants			
Biological Assistance Fund	\$	\$ 79,127	\$ 79,127
Murder 1 Cases		22,219	22,219
Court costs	422,756		422,756
Bond fees	37,623		37,623
Indigent fees	34,388		34,388
Interest earned	<u>6,687</u>	<u>6,568</u>	<u>13,255</u>
Total Revenues	499,774	185,833	685,607
<b>EXPENDITURES</b>			
Current			
Salaries and related benefits	72,778	4,695	77,473
Attorney fees	474,381	83,706	558,117
Contract services		698	698
Professional fees and other costs	27,442		27,442
Rent	5,488		5,488
Office supplies	5,847	2,734	8,581
Accounting and auditing fees	5,488		5,488
Insurance	763	13,688	14,451
Repairs and maintenance	608		608
Telephone	2,215		2,215
Utilities	1,793		1,793
Travel	<u>322</u>	<u>1,338</u>	<u>1,660</u>
Total Expenditures	<u>921,566</u>	<u>103,831</u>	<u>1,025,397</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(421,792)	-0-	(421,792)
<b>FUND BALANCES, BEGINNING OF YEAR</b>	183,881	-0-	183,881
<b>FUND BALANCES, END OF YEAR</b>	<u>5,089</u>	<u>0</u>	<u>5,089</u>

The accompanying notes are an integral part of the financial statements.

FIFTH JUDICIAL DISTRICT INCIDENT DEFENDER BOARD  
 RAPIDES PARISH, LOUISIANA  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCES - ALL GOVERNMENTAL FUND TYPES  
 YEAR ENDED DECEMBER 31, 1994

EXHIBIT C

	GOVERNMENTAL FUND		TOTAL (MEMBERSHIP)
	GENERAL	SPECIAL REVENUE	
<b>REVENUES</b>			
Intergovernmental			
State grants			
District Assistance Fund	\$	\$ 71,191	\$ 71,191
Number 1 Cases		43,618	43,618
Court costs	848,977		848,977
Bond fees	31,981		31,981
Indigent fees	58,378		58,378
Interest earned	<u>12,382</u>	<u>4,817</u>	<u>17,199</u>
Total Revenues	<u>951,721</u>	<u>119,224</u>	<u>1,070,945</u>
<b>EXPENDITURES</b>			
Current			
Salaries and related benefits	73,221		73,221
Attorney fees	482,314	119,224	601,538
Professional fees and case costs	18,488		18,488
Rent	4,488		4,488
Office supplies	8,577		8,577
Accounting and auditing fees	13,228		13,228
Insurance	14,588		14,588
Repairs and maintenance	419		419
Telephone	2,421		2,421
Utilities	3,743		3,743
Travel	2,118		2,118
Dues	234		234
Capital outlay	<u>8,887</u>		<u>8,887</u>
Total Expenditures	<u>918,818</u>	<u>119,224</u>	<u>1,038,042</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(67,097)</u>	<u>-0-</u>	<u>(67,097)</u>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>271,208</u>	<u>-0-</u>	<u>271,208</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 204,111</u>	<u>\$ -0-</u>	<u>\$ 204,111</u>

The accompanying notes are an integral part of the financial statements.

**NORTH JUDICIAL DISTRICT INCIDENT DEFENDER BOARD**  
**RAPIDES PARISH, LOUISIANA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCE - BUDGET AND ACTUAL -**  
**GENERAL FUND**  
**YEAR ENDED DECEMBER 31, 1997**

PAGE 10

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Court costs	\$444,000	\$433,754	\$10,246
Food fees	20,000	37,923	17,923
Indigent fees	20,000	20,000	0
Interest	18,500	5,801	12,699
Total Revenues	522,500	497,478	25,022
<b>EXPENDITURES</b>			
Contract			
Salaries and related benefits	70,700	72,770	2,070
Attorney fees	470,274	474,201	3,927
Professional fees and other costs	20,000	27,842	(7,842)
Rent	0,000	0,000	0
Office supplies	0,000	2,507	2,507
Accounting and auditing fees	11,000	0,000	11,000
Insurance		300	(300)
Repairs and maintenance	1,000	400	600
Telephone	2,000	2,205	205
Utilities	1,300	1,301	79
Travel	3,300	323	2,977
Capital outlay	0,000		0,000
Total Expenditures	519,204	527,246	(8,042)
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(95,884)	(29,768)	66,116
<b>FUND BALANCE, BEGINNING OF YEAR</b>	100,000	100,000	0
<b>FUND BALANCE, END OF YEAR</b>	0,116	70,232	69,116

The accompanying notes are an integral part of the financial statements.



NINTH JUDICIAL DISTRICT INDOLENT DEFENDER BOARD  
 RAPIDS PARISH, LOUISIANA  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL -  
 GENERAL FUND  
 YEAR ENDED DECEMBER 31, 1994

EXHIBIT B

	BUDGET	ACTUAL	VARIANCE (FAVORABLE/ UNFAVORABLE)
<b>REVENUES</b>			<b>(UNFAVORABLE)</b>
Court costs	\$ 500,000	\$488,077	\$119,078
Seed fees		31,901	31,900
Indigent fees	19,240	20,376	20,107
Interest	<u>22,832</u>	<u>22,862</u>	<u>(2,862)</u>
Total Revenues	581,952	543,021	(48,033)
<b>EXPENDITURES</b>			
<b>CURRENT</b>			
Salaries and related benefits	77,000	77,221	3,998
Attorney fees	520,821	482,314	54,507
Professional fees and case costs	48,000	49,860	28,540
Rent	8,600	8,600	-
Office supplies	12,000	2,377	4,423
Accounting and auditing fees	18,000	13,228	3,778
Insurance	17,000	14,589	3,401
Repairs and maintenance	1,000	400	500
Telephone	4,000	3,421	1,879
Utilities	2,400	1,741	659
Travel	3,500	2,100	1,390
Fees	7,000	238	8,768
Capital outlay	<u>0,000</u>	<u>0,000</u>	<u>0,000</u>
Total Expenditures	<u>794,811</u>	<u>820,818</u>	<u>(24,502)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(212,759)</b>	<b>(80,197)</b>	<b>64,581</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b><u>271,258</u></b>	<b><u>271,258</u></b>	<b><u>-0-</u></b>
<b>FUND BALANCE, END OF YEAR</b>	<b><u>\$ 58,499</u></b>	<b><u>\$20,061</u></b>	<b><u>\$ 38,438</u></b>

The accompanying notes are an integral part of the financial statements.

**SIXTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD  
RAPIDES PARISH, LOUISIANA  
DECEMBER 31, 1993**

**NOTES TO FINANCIAL STATEMENTS**

**1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The 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. The more significant of the Indigent Defender Board's accounting policies are described below.

**A. Reporting Entity**

The Sixth Judicial District Indigent Defender Board was established in compliance with Louisiana Revised Statutes 15:144 to provide and coordinate counsel appointed to represent indigents in criminal and quasi-criminal cases on the district court level. The sixth judicial district encompasses Rapides Parish, Louisiana.

In evaluating how to define the Indigent Defender Board, for financial reporting purposes, management has considered all potential component units. The decision whether or not to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. Generally, component units are legally separate organizations for which the elected officials or appointed board members of the primary government are financially accountable. Some of the criteria considered under "legally separate organization" are: the capacity for the organization to have its own name; the right for the organization to sue and be sued in its own name without recourse to the primary government; and the right to buy, sell, lease, and mortgage property in its own name. Some of the criteria used to consider "financially accountable" include: appointment of a voting majority of the organization's governing body; ability for primary government to impose its will on the organization; whether the organization has the potential to provide specific financial benefits to, or impose specific financial burdens on the primary government; and fiscal dependence of the organization. Based upon the application of these criteria, there are no component units of the Indigent Defender Board.

The Sixth Judicial District Indigent Defender Board is a part of the district court system of the State of Louisiana. However, the Indigent Defender Board operates autonomously from the State of Louisiana and independently from the district court system. Therefore the Indigent Defender Board reports as an independent reporting entity. This report only includes all funds which are controlled by or dependent upon the Sixth Judicial District Indigent Defender Board.

FOURTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD  
RAFFINER PARISH, LOUISIANA  
DECEMBER 31, 1993

NOTES TO FINANCIAL STATEMENTS

B. FUND ACCOUNTING

The Indigent Defender Board uses funds and account groups 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 related to certain governmental functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, 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 expendible available financial resources.

The Indigent Defender Board only has one category of funds - governmental. This category, in turn, is divided into separate "fund types".

Governmental funds are used to account for all or most of the indigent Defender Board's general activities, including the collection and disbursement of earmarked monies (special revenue funds). The general fund is used to account for all activities of the general government not accounted for in some other fund. The Indigent Defender Board has three funds included in this category.

GOVERNMENTAL FUND TYPES

GENERAL FUND

The General Fund was established in order to account for the amount monies transmitted to the Indigent Defender Board to defray the necessary expenses of the Public Defender's Office.

SPECIAL REVENUE FUNDS -

DISTRICT ASSISTANCE FUND

The District Assistance Special Revenue Fund consists of grants from the Louisiana Indigent Defender Board. The purpose of the Fund is to account for the grant money. Eligible uses

MISSISSIPPI JUDICIAL DISTRICT INDEPENDENT DEFENDER BOARD  
BAPTIST PARK, LOUISIANA  
DECEMBER 31, 1993

NOTES TO FINANCIAL STATEMENTS

of the grant money are hiring or retaining attorneys, raising attorney salaries in order to strive towards compliance with Louisiana Independent Defender Board's minimum compensation guidelines established for capital and appellate attorneys, defraying attorney and support costs, defraying expert witness fees and specialized hearing up to the amounts recommended, and defraying the cost of continuing legal education and training programs.

MURDER 1 STATE GRANT FUND

The Murder 1 State Grant Special Revenue Fund also consists of grants from the Louisiana Independent Defender Board. This grant money can be used only to defray the expenses of the guilt and penalty phase investigation and the fees, overhead, and out-of-pocket expenses of trial lead and/or associate counsel for capital cases.

ACCOUNT GROUP

GENERAL FIXED ASSETS

Fixed assets used in governmental fund operations are accounted for in the General Fixed Asset Account Group. All additions and retirements of fixed assets are recorded in this account group.

This account group is not a fund. It is concerned with the measurement of financial position and does not involve measurement of results of operations.

C. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become measurable and available). "measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or

**NINE JUDICIAL DISTRICT INDOENT DEFENDER BOARD  
RAPIDES PARISH, LOUISIANA  
DECEMBER 31, 1997**

**NOTES TO FINANCIAL STATEMENTS**

soon enough thereafter to be used to pay liabilities of the current period. A ninety day availability period is used for revenue recognition for the governmental fund revenues. Expenditures are recorded when the related fund liability is incurred. These revenues susceptible to accrual are court costs, bond forfeiture fees, bond commission fees, and interest revenue.

The government reports deferred revenue on its combined balance sheet. Deferred revenue arises when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

**B. Budgets**

The Indigent Defender Board's budgets are adopted at the same time as the Rapides Parish Police Jury budget. Any amendments are made by the Indigent Defender Board. All annual appropriations lapse at year end.

**C. Cash**

Cash includes amounts in demand deposits and interest-bearing demand deposits. Under state law, the Indigent Defender Board may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

**F. Fixed Assets**

General fixed assets are not capitalized if the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized.

Assets in the General Fixed Assets Account Group are not depreciated.

**SEVEN JUDICIAL DISTRICT INSIDENT DEFENDER BOARD  
RAPIDES PARISH, LOUISIANA  
DECEMBER 31, 1997**

**NOTES TO FINANCIAL STATEMENTS**

**6. Compensated Absence**

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the General Long-Term Debt Account Group. No accrued expenditures are reported since all leave is taken before year-end.

**7. Memorandum Only - Total Columns**

Total columns on the general purpose financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither are such data comparable to a consolidation. Interfund eliminations, if any, have not been made in the aggregation of this data.

**8. Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

**9. LEGAL COMPLIANCE - BUDGETS**

As mentioned in note 1, the budgets are adopted at the same time as the Rapides Parish Police Jury budget. The budgetary practices include public review, public inspection, and public hearings on the budgets. Formal budgetary integration is employed as a management control device during the year. Budgeted amounts contained in the accompanying financial statements include original adopted budget amounts and all subsequent amendments through December 31, 1997. Budgetary control is exercised by the Indigent Defender Board at the fund level.

Budgets were not adopted for the two special Revenue Funds for the years ended December 31, 1996 or 1997.

**SIXTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD  
RAPIDES PARISH, LOUISIANA  
DECEMBER 31, 1987**

**NOTES TO FINANCIAL STATEMENTS**

**3. CASH**

At December 31, 1987, the Indigent Defender Board had cash (book balances) totaling \$188,794 in demand deposit accounts held at a local financial institution. The bank balances totaled \$189,912. A summary of collateralization of bank balances is presented below.

Insured (Federal Deposit Insurance)	\$100,000
Uncollateralized (in accordance with GRAP - see below)	<u>89,912</u>
	\$189,912

These deposits are stated at cost, which approximates market. 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.

The uncollateralized amount shown above is secured by pledged securities with market values exceeding the required pledge amount. The securities are held in the name of the pledging agent bank in holding or custodial banks. Even though the pledged securities are considered uncollateralized under GRAP, Louisiana Revised Statutes impose a statutory requirement on the custodial bank to advertise and sell the pledged securities within ten days of being notified by the Indigent Defender Board that the agent bank has failed to pay deposited funds upon demand.

**4. INTERGOVERNMENTAL RECEIVABLES**

Intergovernmental receivables are comprised mainly of court costs from Rapides Parish and the cities of Alexandria and Pineville.

**5. GENERAL FIXED ASSETS**

The following is a summary of changes in the General Fixed Assets Account Group during the two years in the period ended December 31, 1987:

	BALANCE JANUARY 1, 1987			BALANCE DECEMBER 31, 1987	
	<u>1987</u>	<u>1986</u>	ACQUISITIONS	DEPRECIATION	<u>1987</u>
office equipment	<u>\$33,451</u>	58,897	58,897	(\$1,391)	<u>\$38,277</u>

**6. LEASE AND RENTAL COMMITMENTS**

Operating lease payments for office space during each of the years ending December 31, 1986, and December 31, 1987, were \$4,400.

This lease is renewed yearly.

**NINTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD  
BAYLUMS PARISH, LOUISIANA  
DECEMBER 31, 1997**

**NOTES TO FINANCIAL STATEMENTS**

**I. RISK MANAGEMENT**

The office of the Indigent Defender Board is exposed to various risks of loss related to torts, theft, or damage and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The Indigent Defender Board carries commercial insurance for workers's compensation and commercial general liability. They also carry malpractice insurance on the attorneys.

The office of the Indigent Defender Board is occasionally a party to legal proceedings involving suits filed against the Board for various reasons. Some of these suits claim damages that are material in amount. Management does not believe that the Board is exposed to any material losses not covered by insurance. No provisions for losses are included in the financial statements.

**B. PENSION PLAN**

During 1997, the employees of the indigent defender board became members of the Parochial Employees Retirement System of Louisiana, Plan A. This retirement system is a multiple employer, statewide retirement system which is administered by a separate board of trustees. The contributions of participating agencies are pooled within the system to pay the accrued benefits of their respective participants. The contribution rates are approved by the Louisiana Legislature.

Under the parochial employees retirement system, Plan A, employees who retire after thirty (30) years of creditable service regardless of age, twenty-five (25) years of creditable service and at least fifty-five (55) years of age, or ten (10) years of creditable service and at least sixty (60) years of age are entitled to a retirement benefit, payable monthly for life, equal to three percent (3%) of their average compensation for any thirty-six (36) months of consecutive service in which their compensation was highest, multiplied by those years of creditable service. Benefits fully vest upon reaching five (5) years of service. The system also provides death and disability benefits. Covered employees are required to contribute nine and one-fourth percent (9.25%) of their salary to this plan while the employer contribution was and is 14% percent (14.25%). Employer contributions under this plan for covered employees are made by the General Fund and the District Assistance Fund based on the percentage of salary paid from that fund. All employees, except the Chief Public Defender, were covered by the Retirement System.

The Parochial Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Parochial Employees Retirement System, Plan A. That report may be obtained by writing to Parochial Employees Retirement System, P.O. Box 14609, Baton Rouge, LA 70803-1609.

Pension costs for the year ended December 31, 1997 were \$5,610. Employees were part of the social security system prior to 1997.



**OTHER REPORTS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS**

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL  
STATEMENTS PREPARED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**



PAYNE, LAUREN & HERRINGTON, LLP

CHIEF PUBLIC DEFENDER

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Mr. Kenneth F. Rodenbeck, Chief Public Defender, and  
Members of the Sixth Judicial District Indigent  
Defender Board  
Bossier Parish, Louisiana

We have audited the general purpose financial statements of the Sixth Judicial District Indigent Defender Board, Bossier Parish, Louisiana, as of December 31, 1997, and for each of the two years in the period ended December 31, 1997, and have issued our report thereon dated February 11, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Sixth Judicial District Indigent Defender Board's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, 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 our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under Government Auditing Standards which are described in the accompanying schedule of findings and questioned costs as finding 89-01.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Indigent Defender Board's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted one matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over

Client Name (1) | Client Area (2) | Contact Name (1)  
Client Name (2) | Client Area (2) | Contact Name (2)  
Client Name (3) | Client Area (2) | Contact Name (3)





PAINE, MOORE & HERRINGTON, LLP

Mr. Kenneth P. Boudreaux, Chief Public Defender, and  
Members of the Sixth Judicial District Indigent  
Defender Board  
Bogalusa Parish, Louisiana

financial reporting that, in our judgment, could adversely affect the board's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying schedule of findings and questioned costs as finding #7-82.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements 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. Our 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, we believe the reportable condition listed is not a material weakness.

This report is intended for the information of the Sixth Judicial District Indigent Defender Board, management, and the Louisiana Legislative Auditor. However, this report is a matter of public record, and its distribution is not limited.

*Payne, Moore & Herrington, LLP*

Certified Public Accountants

February 13, 1998

## SCHEDULE OF FININGS AND QUESTIONED COSTS

**SIXTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEARS ENDED DECEMBER 31, 1987 AND 1994**

**PART I - SUMMARY OF AUDITOR'S RESULTS**

1. We issued an unqualified opinion on the general purpose financial statements of the Sixth Judicial District Indigent Defender Board as of December 31, 1987, and for each of the two years in the period ended December 31, 1991.
2. Our tests of internal control over financial reporting based on an audit of financial statements performed in accordance with Government Auditing Standards disclosed a reportable condition involving the internal control over financial reporting and its operation. This reportable condition is described in Finding 91-23. This finding is not considered to be a material weakness.
3. Our tests of compliance based on an audit of financial statements performed in accordance with Government Auditing Standards disclosed material instances of noncompliance that are required to be reported under Government Auditing Standards. They are described in Finding 91-01.

**PART II - FINDINGS RELATED TO THE FINANCIAL STATEMENTS WHICH ARE REQUIRED TO BE REPORTED UNDER GOVERNMENT AUDITING STANDARDS**

**FINDING 91-01 - LEGAL COMPLIANCE OF BUDGET ADOPTION**

Louisiana state law requires that budgets be adopted for the General Fund and all Special Revenue Funds. No budgets were adopted for the two Special Revenue Funds (District Assistance Fund and Murder 1 State Grant Fund) during 1988 or 1991.

**MANAGEMENT'S RESPONSE**

This has been remedied once it was brought to management's attention through adoption of the 1998 Budgets by the Sixth Judicial Indigent Defender Board at their meeting on November 12, 1997.

**FINDING 91-02 - CASH RECEIPTS FROM INDIGENT DEFENDANTS**

Due to the small number of employees in the Sixth Judicial District Indigent Defender Board's office, only one employee is involved in the receipt, recording, and deposit of cash received from the indigent defendants. This cash totals about \$18,000 in a year. Although receipts are written for payments, no other employee tests the receipts to be sure all money received is accounted for. Money is held and accumulated for several days before being deposited. In addition, since collections are non-enforceable, statements are not sent out to all of the defendants. This reportable condition is not a material weakness.

NINTH JUDICIAL DISTRICT INCIDENT RESPONSE BOARD  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
TERM ENDED DECEMBER 31, 1997 AND 1998

We suggest that another employee, if possible, spot the receipts occasionally to determine if all money received was deposited. Louisiana Revised Statute 18:122 requires daily deposits to be made whenever practicable. We suggest that this practice be followed.

**MANAGEMENT'S RESPONSE**

This office will explain this reportable condition to the staff employee and will perform a spot check on the payments and receipts on a random basis in the future.

# Public Defender's Office

Kenneth F. Rodenbeck, Chief Public Defender  
900 South Street  
Alexandria, Louisiana 71301

P.O. Box 100  
Alexandria  
Louisiana 71301

Office Phone  
(504) 443-7000  
Fax (504) 443-7000

## SUMMARY SCHEDULE IN FROM AITHT FINDINGS

### FINDING 95-01 - CONTROL OVER AMOUNTS DUE FROM DEBTS

Corrective action was taken

  
NAME - KENNETH F. RODENBECK

  
TITLE - CHIEF PUBLIC DEFENDER



# Public Defender's Office

Kenneth P. Rosenbeck, Chief Public Defender  
800 South Street  
Alexandria, Louisiana 71301

P.O. Box 146  
Alexandria  
Louisiana 71309

Office Phone  
(504) 444-7982  
FAX - 415-7085

## CORRECTIVE ACTION PLAN

### **FINDING 97-01 - LEGAL COMPLIANCE OF BUDGET ADOPTION**

Contact person responsible for corrective action: Kenneth P. Rosenbeck

Corrective action planned: Since brought to our attention by our auditors, budgets for these two funds have been prepared and will be submitted to the Board at its November 12, 1997 meeting.

Anticipated completion date:

### **FINDING 97-02 - CASH RECEIPTS FROM INDIGENT DEFENDANTS**

Contact person responsible for corrective action: Kenneth P. Rosenbeck

Corrective action planned: We believe the reportable condition is not a material weakness.

This office will explain this reportable condition to the staff employee and will do a spot check of payments and receipts on a random basis in the future.

Anticipated completion date: April 13, 1998 with random spot checks as appropriate.

  
NAME - KENNETH P. ROSENBECK

  
TITLE - CHIEF PUBLIC DEFENDER