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**EIGHTH JUDICIAL DISTRICT  
PARISHMENT DEFENDER BOARD  
Winnfield, Louisiana**

**General Purpose Financial Statements  
With Accountant's Compilation Report  
and Approval Procedures Report  
As of and 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 4-15-88

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**VERNON R  
COON**  
ACCOUNTANT

EIGHTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
Winfield, Louisiana

General Purpose Financial Statements  
With Accountant's Compilation Report  
and Agreed-Upon Procedures Report  
As of and for the Year Ended  
December 31, 1996

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Accountant's Compilation Report

EIGHTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
Winfield, Louisiana

I have compiled the general purpose financial statements, as listed in the foregoing table of contents, of the Eighth Judicial District Indigent Defender Board, a component unit of the Winn Parish Police Jury, as of December 31, 1996, and for the year then ended, in accordance with standards established by *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 schedules information that is the representation of management. I have not audited or reviewed the accompanying financial statements and schedules and, accordingly, do not express an opinion or any other form of assurance on them.

West Monroe, Louisiana  
April 1, 1998

118 PROFESSIONAL CENTER,  
WEST MONROE,  
LOUISIANA 71291  
PHONE 225.233.2124  
FAX 225.233.2124  
FIDELITY & BOND  
INSURANCE COMPANY

**GENERAL PURPOSE FINANCIAL STATEMENTS**  
(Overview)

EIGHTH JUDICIAL DISTRICT  
 INDIGENT DEFENDER BOARD  
 Winfield, Louisiana  
 ALL FUND TYPES AND ACCOUNT GROUPS

Balance Sheet, December 31, 1996

	GOVERNMENTAL FUND TYPE - <u>GENERAL FUND</u>
<b>ASSETS</b>	
Cash	\$33,754
Receivables - court costs	3,146
Total assets	<u>\$36,900</u>
<b>LIABILITIES AND FUND EQUITY</b>	
Liabilities	NONE
Fund equity - fund balance - unreserved - undesignated	<u>\$36,900</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$36,900</u>

See accompanying notes and accountant's compilation report.

**EIGHTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
Winfield, Louisiana  
GOVERNMENTAL FUND TYPE - GENERAL FUND**

Statement of Revenues, Expenditures, and  
Changes in Fund Balance  
For the Year Ended December 31, 1996

<b>REVENUES</b>	
Intergovernmental revenue - state grant	\$15,361
Fees, charges, and commissions for services - court costs	40,009
Use of money and property - interest earnings	<u>843</u>
Total revenues	<u>56,213</u>
<b>EXPENDITURES</b>	
Current - general government - judicial:	
Personal services and related benefits - attorney salaries	41,388
Operating services	<u>366</u>
Total expenditures	<u>41,754</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	14,459
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>30,211</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>44,670</u>

See accompanying notes and accountant's compilation report.

**EIGHTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
Winnfield, Louisiana**

Notes to the Financial Statements  
As of and for the Year Ended December 31, 1996

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Eighth Judicial District Indigent Defender Board is established in compliance with Louisiana Revised Statutes 15:144-148 to provide and compensate counsel appointed to represent indigent in criminal and quasi-criminal cases on the district court level. The judicial district encompasses the parish of Winn, Louisiana. The indigent defender board is composed of three members who are appointed by the district court. The board members serve without compensation.

**A. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Winn Parish Police Jury is the financial reporting entity for Winn Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the 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 (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Winn Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. 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
  - a. The ability of the police jury to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.

**EIGHTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
Winfield, Louisiana**

**Notes to the Financial Statements (Continued)**

2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
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.

Board members are appointed by the district judge. However, the police jury is ultimately responsible for the fiscal operations of the Eighth Judicial District court system, which includes the Indigent Defender Board. Further, because of this relationship, the police jury's primary government financial statements would be misleading without inclusion of the board's financial statements. Therefore, the indigent defender board is considered a component unit of the parish reporting entity.

**B. FUND ACCOUNTING**

The 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 government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term obligations) that are not included in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing service to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The board's current operations require the use of only a governmental fund (General Fund). The General Fund is the general operating fund of the indigent defender board and accounts for all of its financial resources.



EIGHTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
Winfield, Louisiana

Notes to the Financial Statements (Continued)

**C. GENERAL FIXED ASSETS AND  
LONG-TERM OBLIGATIONS**

The indigent defender board has no fixed assets or long-term obligations at December 31, 1995.

**D. BASIS OF ACCOUNTING**

The 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 for 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 for reporting all governmental and fiduciary fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The board uses the following practices in recognizing and reporting revenues and expenditures:

**Revenues**

Court costs on fines and forfeitures imposed by the district are recorded in the year they are collected by the tax collector. Based on that criteria, court costs on fines and forfeitures are treated as susceptible to accrual.

**Expenditures**

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

**EIGHTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
Winfield, Louisiana  
Notes to the Financial Statements (Continued)**

**E. CASH**

Under state law, the indigent defender board may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state or the union, or the laws of the United States. Further, the board may invest in time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 1996, the Eighth Judicial District Indigent Defender Board has cash (bank balances) totaling \$33,754.

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. Deposit balances (bank balances) at December 31, 1996, total \$33,754, and are fully secured by federal deposit insurance.

**F. VACATION AND SICK LEAVE**

The indigent defender board has no employees, therefore, no vacation and sick leave policy is required.

**2. INDIGENT DEFENDER ATTORNEYS**

As provided by Louisiana Statute 13:1453(3), the indigent defender board entered into agreements with attorneys to provide legal representation to indigents in the Eighth Judicial District. The agreements provide for a monthly salary of \$4,000 for the chief defender and \$75 per hour for the second defender.

**3. LITIGATION**

At December 31, 1996, the indigent defender board is not involved in any litigation nor is it aware of any unasserted claims.

**Independent Accountant's Report on Applying  
Agreed-Upon Procedures**

The following independent accountant's report on applying agreed upon procedures is presented in compliance with the requirements of the Louisiana Governmental Audit Guide and the Louisiana Attention Questionnaire, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



**Independent Accountant's Report  
On Applying Agreed-Upon Procedures**

**EIGHTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
Winfield, Louisiana**

I have performed the procedures included in the Louisiana Governmental Audit Guide and enumerated below, which were agreed upon by the management of the Eighth Judicial District Indigent Defender Board and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Eighth Judicial District Indigent Defender Board's compliance with certain laws and regulations during the year ended December 31, 1996 included in the accompanying 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 the procedures is solely the responsibility of the specified users of the report. Consequently, I 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 each year for materials and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2231 (the public bid law).

A review was made of all disbursements for the year. That review disclosed no expenditures made during the period under examination for materials and supplies exceeding \$5,000. No expenditures were disclosed for public works exceeding \$50,000.

**1110 PROFESSIONAL BUILDING  
WEST MONROE,  
LOUISIANA 70091  
PHONE (504) 838-1111  
TEL. FAX (504) 838-1111  
FACSIMILE (504) 838-1111**

**EIGHTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD**  
Independent Accountant's Report on  
Applying Agreed Upon Procedures,  
December 31, 1996

**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 me with the required list including the noted information.

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

The district has no employees. Legal services are provided on a contractual basis.

4. Determine whether any of the employees included in the listing obtained from management in procedure number 3 above were also included in the listing obtained from management in procedure number 2 above as immediate family members.

As stated above, the district has no employees. However, I determined that none of the contractor attorneys appeared on the list provided by management in number 2 above.

**Budgeting**

5. Obtain a copy of the legally adopted budgets and all amendments.

The Indigent Defender Board is exempt from provisions of the Local Government Budget Act.

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

As stated above, the board is exempt from provisions of the Local Government Budget Act.

7. Compare the revenues and expenditures of the final budgets to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by 5% or more.

As stated above, the board is exempt from the Local Government Budget Act.

**EIGHTH JUDICIAL DISTRICT**  
**INDIGENT DEFENDER BOARD**  
Independent Accountant's Report on  
Applying Agreed Upon Procedures,  
December 31, 1996

**Accounting and Reporting**

8. Randomly select 6 disbursements made during each period under examination and:
- (a) trace payments to supporting documentation as to correct amount and payee;
  - (b) determine if payments were properly coded to the correct fund and general ledger account;
  - (c) determine whether payments received approval from proper authorities.

*An examination of six randomly selected disbursements disclosed the following:*

- (a) One of the six selected disbursements was not supported by proper documentation.
- (b) All six payments were coded to the correct fund and general ledger account.
- (c) Inspection of documentation supporting five of the six disbursements indicated that the board chairman examines all expenditures at time of payment.

**Meetings**

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS-41:1-12 (the opening meetings law).

*I inquired of management whether agendas for meetings were posted at the meeting place at least twenty-four hours prior to the meeting. Management stated that agendas were not posted nor were notices of meetings published. I recommended that agendas be posted and retained for the district's records, indicating the posting date and time.*

**EIGHTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
Independent Accountant's Report on  
Applying Approval Upon Procedures,  
December 31, 1996**

**Debt**

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

I inspected copies of all deposit slips for each period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

**Advances and Bonuses**

21. 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.

As stated in number 1 above, the district has no paid employees. A reading of the minutes of the board for the year indicated no approval for the payments noted. I also inspected disbursements journals for the year and noted no instances which would indicate payments to the individuals under contract which would constitute bonuses, advances, or gifts.

**General**

12. The Eighth Judicial District Indigent Board did not have its compilation and attestation report completed in a timely manner. Louisiana Revised Statute 24:315 (A)(5)(a) requires that the compilation and attestation report be completed within six months of the close of the board's fiscal year. Because the board failed to engage an independent certified public accountant in a timely manner, the compilation and attestation report could not be completed within the proscribed time period. In the future, the board should ensure that an accountant is engaged in sufficient time to ensure that its compilation and attestation report is completed within the time period proscribed by state law.

I was 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, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

EIGHTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
Independent Accountant's Report on  
Applying Agreed Upon Procedures,  
December 31, 1996

This report is intended solely for the use of management of the Eighth Judicial District Indigent Defender Board and the 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.



West Monroe, Louisiana  
April 1, 1998