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**SIXTH JUDICIAL DISTRICT
EMERGENT DEFENDER BOARD
PARISHES OF EAST CARROLL,
MADISON, AND Tensas, LOUISIANA**

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

Year Ended December 31, 1997

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audit, if, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Galvez House, office of the Legislative Auditor and, where practicable, at the office of the parish clerk of court.

Release Date: 2/3/1998



INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Sixth Judicial District Inland Defender Board
P.O. Box 1269
Tululah, Louisiana 71284-1269

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the Sixth Judicial District Inland Defender Board and the Independent Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Sixth Judicial District Inland Defender Board's compliance with certain laws and regulations during the year ended December 31, 1997, 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 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 38:2211-2231 (the public bid law).

There were no expenditures exceeding \$5,000.

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.

To the Sixth Judicial District Inland
Defender Board

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

Management provided us with the required list.

4. Determine whether any of those employees included in the listing 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 list provided by management in agreed-upon procedure (2).

Budgeting

3. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the budget. There were no amendments to the budget during the year. The budget was not in compliance with the state budgeting requirements which require a breakdown by the fund structure and account classifications used in the accounting system.

Corrective action: Management will prepare a budget for subsequent years using the correct fund structure and account classifications.

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 January 22, 1997, which indicated that the budget had been adopted by the Board. No amendments were made to the budget during the year.

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 3%.

We compared the total budgeted and total actual revenues and expenditures and obtained explanations for the increases of more than 3% in actual revenue and actual expenditures. Because the budget was not broken down into the fund structure and account classifications of the accounting, we could not compare individual revenue and expense accounts.

Corrective actions: Management will prepare a budget for subsequent years using the correct fund structure and account classifications.

Accounting and Reporting

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

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

Of the six disbursements selected, one of them could not be traced to supporting documentation. We examined supporting documentation for the remaining five selected disbursements and found that payment was for the proper amount and made to the correct payee.

Corrective actions: Management will keep on file all supporting documentation for all such disbursements.

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

All of the six 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 five of the six selected disbursements indicated approvals from the chairman of the Board. As noted above, supporting documentation could not be located for one item.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minutes book were posted or advertised as required by LSA-RS-42:1 through 42:13 (the open meetings law).

The Sixth Judicial District Inquest Defender Board is only required to post a notice of such meeting and the accompanying agenda on the floor of the district's office building. We could find no evidence supporting or denying such assertion.

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Defender Board

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Debt

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

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.

12. Test compliance with Louisiana Defenders Board District Assistance Fund.

We reviewed the transactions associated with the fund and noted no instances of non-compliance.

13. Test compliance with Capital Defense Fund expenditures.

All five disbursements during the year were reviewed. The disbursements were for eligible transactions as specified in the grant.

According to the grant agreement by and between the Louisiana Indigent Defender Board (LIDB) and the Sixth Judicial District Indigent Defender Board, the unused grant funds awarded in 1995 and used as the capital defense cost of State v. Jason Bernard White, Docket No. 74493-98 were to be returned to the LIDB at the termination of the agreement unless there was a further agreement with the written consent of the parties that these unused funds may be used for other capital defense cases. Mr. White was sentenced in March of 1997, thereby completing the case and terminating the grant agreement. The Sixth Judicial Indigent Defender Board did not return the unused funds to the LIDB after Mr. White's sentencing nor do they have a written modification to the grant agreement stating that they have legal right to the funds to be used in other capital defense cases.

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Corrective action: Management will correspond with the appropriate agency to resolve the issue of unused funds.

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 Sixth 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.

Summary of prior year findings:

Budget

Management did not prepare a budget for the year ended December 31, 1996.

Resolution: See response to No. 5 of Independent Accountant's Report On Applying Agreed Upon Procedures.

Accounting and Report

Two of the six disbursements selected were missing supporting documentation.

Resolution: See response to No. 8 of Independent Accountant's Report On Applying Agreed Upon Procedures.

Mayer Company

Vicksburg, Mississippi
April 28, 1998

APPENDIX F. LOUISIANA ATTESTATION QUESTIONNAIRE

April 25, 1998

Date

Ray G. Gossard, CPA

118 Hermonese Place

Vicksburg, MS 39180

(Auditor)

In connection with your compilation of our financial statements as of December 31, 1997 and for the period then ended, and as required by Louisiana Revised Statute 34:213 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of April 18, 1998 (date).

Public Bid Law

It is true that we have complied with the public bid law, LSA-PS Title 33:2712, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes [X] No []

Code of Ethics for Public Officials and Public Employees

It is true that all employees or officials have accepted nothing of value, whether in the form of a service, gift, or promise, from anyone that would constitute a violation of LSA-PS 42:1101-1124.

Yes [X] No []

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1988, under circumstances that would constitute a violation of LSA-PS 42:919.

Yes [X] No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-PS 39:1301-14) or the budget requirements of LSA-PS 39:43.

Yes [] No [X]

Accounting and Reporting

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 4:41, 44.7, 44.91, and 44.96.

Yes No

We have filed our annual financial statements in accordance with LSA-RS 24:514, 35-483, and/or 3187, as applicable.

Yes No

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes No **Meetings**

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes No **Debt**

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as permitted by Article VII, Section 8 of the 1874 Louisiana Constitution, Article VI, Section 85 of the 1974 Louisiana Constitution, and LSA-RS 47:2410.85.




Yes No **Advances and Bonuses**

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:712B, and AGC opinions 79-728.

Yes No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

 Secretary, 4/28/88 Date
 Treasurer, _____ Date
 President, 4/28/88 Date

Note-Quasi-public entities should delete reference to the above statutes, unless required to follow such laws by contract with their public funding agencies. The quasi-public entities should include a representation that they have complied with the contractual provisions under which they have received state and/or local funds.