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**THIRTY-FIFTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**

COUFAX, LOUISIANA

**Annual Financial Report
As of and For the 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 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: JUL 24 1998
7-1-98

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May 23, 1998

Board of Directors
Thirty-Fifth District
Indigent Defender Board
Cottov, Louisiana

We have compiled the accompanying balance sheet of the Thirty-Fifth Judicial District Indigent Defender Board as of December 31, 1997 and the related statements of revenues, expenditures, and changes in fund balance for the year then ended, and the accompanying supplementary information contained in Schedule 1, which is presented only for supplementary analysis purposes, in accordance with 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 supplementary schedules information that is the representation of management. We have not audited or reviewed the accompanying financial statements and supplementary schedules and accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Indigent Defender Board's financial position and the results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.


ROZIER, HARRINGTON & McKay
Certified Public Accountants

THIRTY-FIFTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
BALANCE SHEET
December 31, 1997

	Governmental Funds General Fund
ASSETS	
Cash	\$2,473
Receivable - Court Costs on Fines and Forfeitures	<u>6,369</u>
Total Assets	<u>\$8,842</u>
LIABILITIES AND FUND EQUITY	
Fund Equity - Fund Balance - Unreserved - Undesignated	<u>\$ 8,842</u>
Total Liabilities and Fund Equity	<u>\$ 8,842</u>

See the accompanying Accountant's Report.

THIRTY-FIFTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Year Ended December 31, 1987

	Governmental Funds <u>General Fund</u>
REVENUES:	
Court Costs on Fines and Forfeitures	\$ 38,899
Fees from Indigents	3,713
State DAF Funds	<u>14,000</u>
Total Revenues	<u>56,614</u>
 EXPENDITURES:	
General Government - Judicial:	
Salaries	2,400
Professional Services	58,875
Other	<u>8,623</u>
Total Expenditures	<u>69,898</u>
Excess of Revenues Over Expenditures	(10,284)
Fund Balance - Beginning of Year	<u>19,128</u>
Fund Balance - End of Year	<u>\$ 8,842</u>

See the accompanying Accountant's Report.

THIRTY-FIFTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 (Budget (GAAP Basis) and Actual)
 For the Year Ended December 31, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
REVENUES			
Court Costs on Fines and Forfeitures	\$ 40,000	\$ 39,000	\$ (101)
Fees from Indigents	2,000	3,715	1,715
State DAF Funds	<u>14,000</u>	<u>14,000</u>	<u> </u>
Total Revenues	<u>56,000</u>	<u>57,014</u>	<u>1,014</u>
EXPENDITURES:			
General Government - Judicial:			
Salaries	2,400	2,400	
Professional Services	71,000	58,575	12,125
Other	<u>11,284</u>	<u>5,023</u>	<u>4,661</u>
Total Expenditures	<u>84,684</u>	<u>67,998</u>	<u>16,786</u>
Excess (Deficiency) of Revenues Over Expenditures	(28,684)	(10,284)	16,400
Fund Balance - Beginning of Year	<u>18,126</u>	<u>18,126</u>	<u> </u>
Fund Balance - End of Year	<u>\$ (10,558)</u>	<u>\$ 8,842</u>	<u>\$18,400</u>

See the accompanying Accountant's Report.

**THIRTY-FIFTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**

**Schedule of Per Diem Paid to Board Members
for the Year Ended December 31, 1997**

For the year ended December 31, 1997, no payments were made to members of the governing board.

See the accompanying Accountant's Report.

ROZIER, HARRINGTON & McKay
CERTIFIED PUBLIC ACCOUNTANTS

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May 27, 1988

**INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES**

Indigent Defender Board
Thirty-Fifth Judicial District
Coffee, Louisiana 71417

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the Thirty-Fifth Judicial District Indigent Defender Board and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Thirty-Fifth Judicial District Indigent Defender Board's compliance with certain laws and regulations during the year ended December 31, 1987, included in the Louisiana Attestation 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 38:2211-2251 (the public bid law).

There were no expenditures made during the year for materials and supplies exceeding \$5,000 and no expenditures were made for public works exceeding \$50,000.

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.

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

Management provided us with all payroll records.

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

Budgeting

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

Management provided us with a copy of the original budget. There were no amendments to the budget during the year.

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 May 3, 1997, which indicated that the budget was unanimously adopted by the Governing Board of the Thirty-Fifth Judicial District Indigent Defender Board. There were no amendments to the December 31, 1997, budget.

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 5%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Variances between actual revenues and expenditures budgeted revenues and expenditures exceeded 5%; however, since these differences represent favorable variances, no violation of State law has occurred.

Accounting and Reporting

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

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

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

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

All of the 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 each of the six selected disbursements indicated that each check was signed by the Secretary/Treasurer and the Chief Indigent Defender.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (The open meetings law)

The Indigent Defender Board is only required to post a notice of each meeting and the accompanying agenda on the door of the meeting facility. Although management has asserted that such documents were properly posted, we could find no evidence supporting such assertion.

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 the cash receipts journal for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

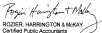
11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

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.

Our prior year report, dated June 4, 1997, did not include any comments or unresolved matters.

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 Thirty-Fifth 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.


ROGER HARRINGTON & MCKAY
Certified Public Accountants

**THIRTY-FIFTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
MANAGEMENT'S CORRECTIVE ACTION PLAN
COMPILATION/ATTESTATION REPORT
For the Year Ended December 31, 1997**

SECTION I - COMPILATION REPORT	
Finding - There were no findings in connection with the compilation report.	Response - N/A
SECTION II - ATTESTATION REPORT	
Finding - There were no findings in connection with the attestation report.	Response - N/A
SECTION III - MANAGEMENT LETTER	
Finding - There is no management letter issued with this report.	Response - N/A

**LOUISIANA ATTESTATION QUESTIONNAIRE
FOR THE YEAR ENDED DECEMBER 31, 1997**

LOUISIANA ATTESTATION QUESTIONNAIRE

April 1, 1998 Date

WALTER WASHINGTON & McLEOD
POST OFFICE BOX 13128
ALEXANDRIA, LA 71315

(As/By)

In connection with your completion of our financial statements as of DECEMBER 31, 1997 and for the period then ended, and as required by Louisiana Revised Statute 38:913 and the Louisiana Governmental Audit Guide, we make the following representations to you. These representations are based on the information available to us as of April 1, 1998 (date).

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes 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, 1980, under circumstances that would constitute a violation of LSA-RS 42:1110.

Yes No **State Laws Relating to Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 38:1321-14) or the budget requirements of LSA-RS 38:63.

Yes No **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 44:1, 44.7, 44.31, and 44.36.

Yes No

We have filed our annual financial statements in accordance with LSA-RS 24:214, 24:62, and/or 28:62, as applicable.

Yes No

We have had our financial statements audited or compiled in accordance with LSA-RS 24:812.

Yes

Louisiana Governmental Audit Guide

Meetings

Have we 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, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1874 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 47:1410.65.

Yes No

Payments

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1874 Louisiana Constitution, LSA-RS 14:138, and AG opinion 78-726.

Yes No

We accept responsibility for our compliance with the foregoing matters, as well our responsibility for the controls over compliance. The foregoing representations are made to you based upon our evaluation of our activities as of _____ and for the year then ended, as well as the controls relating to the compliance issues.

The previous responses have been made in the best of our belief and knowledge.

<u> </u>	Secretary	<u>4-1-98</u>	Date
<u> </u>	Treasurer		Date
<u> </u>	President	<u>4-1-98</u>	Date