

15

8917

98302111

OFFICIAL
FILE COPY
DO NOT BEND OVER

When receiving
copies from this
copy and PLACE
BACK IN FILE

RECEIVED

JUN 24 1997

LEGISLATIVE DEPARTMENT

FOURTEEN JUDICIAL DISTRICT
INDICENT DEFENDER FUND

FINANCIAL STATEMENTS

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 7/11/98

MURPHY M. PETTIT, CPA
A Professional Accounting Corp.
70 Duffinway Drive, Suite 205
Lafayette, LA 70506
Ph: 504-652-1141

Fourtieth Judicial District
Indigent Defender Fund
Lafayette, Louisiana 70508

I have compiled the accompanying statement of assets and liabilities of the Fourtieth Judicial District Indigent Defender Fund, as of December 31, 1997 and the related statements of revenues and expenditures, fund balance, and statement of cash flows for the year then ended, in accordance with the standards 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 information that is the representation of management. I have not audited or reviewed the accompanying financial statements and accordingly, do not express an opinion, or any other form of assurance on them.

February 9, 1998



FOURTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
STATE OF LOUISIANA
ST. JOHN PARISH

STATEMENTS OF ASSETS AND LIABILITIES
AS OF DECEMBER 31, 1997
(Unaudited-See Accountants' compilation Report)

<u>Assets</u>		
Current assets		
Cash on hand and in bank	\$ 24,240	
Accounts receivable	<u>16,277</u>	
Total current assets		\$ 40,517
Other assets		
Certificate of deposit	240,156	
Office furniture	13,184	
Utility deposit	<u>1,280</u>	
Total other assets		<u>254,620</u>
Total assets		<u>\$295,137</u>
<u>Liabilities and Fund Balance</u>		
Current liabilities		
Accounts payable	\$ 8,173	
Accrued salaries	3,414	
Payroll taxes payable	<u>2,808</u>	
Total current liabilities		\$ 14,395
Equity and other credits		
Investment in office furniture	13,184	
Fund balance - unrestricted	<u>268,548</u>	
Total equity and other credits		<u>281,732</u>
Total liabilities equity and other credits		<u>\$281,732</u>

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

FOURTH JUDICIAL DISTRICT
INDICENT DOMESTIC FINE
STATE OF LOUISIANA
ST. JOHN PARISH

STATEMENT OF REVENUE AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1997

[Unaudited-See Accountants' Compilation Report]

			Unaudited Reversible
	Budget	Actual	(Difference)
Revenues			
Vehicle violation fees	\$228,500	\$198,178	\$30,322
Expense reimbursement	1,000	1,148	148
Surety bonds	8,000	3,784	4,216
Grant - State JDS	10,000	10,492	4,492
Interest income	6,548	8,374	18
Total revenues	<u>260,048</u>	<u>230,374</u>	<u>\$29,674</u>
Expenditures			
Accounting	4,000	4,083	83
Attorney fees	137,000	181,213	44,213
Auto mileage	2,480	3,413	933
Banking	0	70	70
Directors fees	3,100	1,400	1,700
Dues	650	880	230
Insurance	8,120	6,336	1,784
Investigations	3,000	4,651	1,651
Judicial	388	378	10
Library	1,888	1,888	0
Medical evaluations	0	228	228
Moving expenses	0	83	83
Office Equipment Rental	3,140	3,857	717
Office supplies	2,840	1,444	1,396
Other legal cost	4,000	1,812	2,188
Payroll taxes	8,000	6,987	1,013
Postage	874	454	420
Rent	7,888	6,388	1,500
Repair and maintenance	0	388	388
Salaries	94,800	89,832	4,968
Secretarial	3,600	3,800	200
Seminars & Professional Development	2,400	1,818	582
Telephone	800	3,808	3,008
Utilities	1,600	1,977	377
Capital expenditures- Office Equip.	2,400	6,588	4,188
Total expenditures	<u>292,358</u>	<u>263,658</u>	<u>\$28,700</u>
Excess of Revenues over Expenditures	<u>\$29,674</u>	<u>\$29,674</u>	<u>\$0</u>

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

FOURTH JUDICIAL DISTRICT
INDIGENT DEFENSE FUND
STATE OF LOUISIANA
ST. JOHN PARISH

STATEMENT OF FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 1997
[Unaudited-See Accountants' Compilation Report]

Fund Balance (unrestricted), January 1, 1996	\$196,157
Excess Expenditures over Revenues for the year	<u>200,000</u>
Fund Balance (unrestricted), December 31, 1997	<u>\$396,157</u>

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

FOURTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
STATE OF LOUISIANA
ST. JOHN PARISH

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 1997
(Unaudited--See Accountants' Compilation Report)

Cash Flows from Operating Activities

Expenditures in excess of revenues for the year ended December 31, 1997		\$439,109
Increase in accounts receivable	\$ (1,466)	
Decrease in certificate of deposit	15,000	
Increase in accrued salaries	72	
Decrease in accounts payable	1,973	
Increase in payroll taxes payable	<u>514</u>	
Total adjustments		<u>14,873</u>
Cash used by operations		\$414,236

Cash flows from investing activities

There were no investing activities		
Cash used by investing activities		\$0

Cash flows from financing activities

There were no financing activities		
Cash used by financing activities		<u>\$0</u>
Decrease in cash		\$414,236
Cash - beginning of the year		<u>38,384</u>
Cash - end of year		<u>\$ 23,148</u>

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

FORTIETH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
STATE OF LOUISIANA
DR. JOHN PARSON

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1997
(Unaudited--See Accountants' Compilation Report)

Note 1: BRIEF SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Fortieth Judicial District Indigent Defender Fund 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.

For financial reporting purposes, the indigent defender board is a part of the district court system of the State of Louisiana. The accompanying financial statements present financial information only on the operations of the Fortieth Judicial Indigent Defender Fund, a component of the State of Louisiana Judicial System.

A. FUND ACCOUNTING

The Fortieth Judicial District Indigent Defender Fund is organized and operated on a fund basis whereby a separate set of self-balancing set of accounts is maintained that comprises its assets, liabilities, fund equity, revenues and expenditures.

B. LONG-TERM LIABILITIES

There are no long-term liabilities at December 31, 1997.

C. 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.

The indigent defender fund's records are maintained on the cash basis of accounting; however, the General Fund, as reported in the accompanying financial statements, has been converted to a modified accrual basis of accounting as follows:

REVENUES

Vehicle violation fees are recorded in the year collected by the courts.

FOURTEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
STATE OF LOUISIANA
ST. JOHN PARISH

Page 3

EXPENDITURES

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

Note 2: Supplemental disclosure of cash flow information:

Cash paid during the year for

Interest	\$ -3-
Income taxes	-0-

Non-cash investing and financing activities

There were no non-cash investing and financing activities.

Disclosure of accounting policies:

For purposes of the statement of cash flows, the indigent Defender Fund considers only cash that is available for immediate use.

Note 3: Contingent Liabilities

At December 31, 1997 there is no pending litigation against the indigent defender fund.

Nelson H. Schwarzschild

Certified Public Accountant

Personal Financial Specialist

280 Potho Tower, Suite 2017

La Place, Louisiana 70008

Telephone (504) 835-2037

Fax (504) 835-2038

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Board of Directors
Fortieth Judicial District Indigent Defender Board
St. John the Baptist Parish Council
Lafayette, Louisiana

I have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the Fortieth Judicial District Indigent Defender Board and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Fortieth Judicial District Indigent Defender Board's compliance with certain laws and regulations during the year ended December 31, 1997 included in the accompanying 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, 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 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 LA-RS-2011-2051 (the public bid law).

No expenditures were made during the year for materials and supplies exceeding \$5,000 or 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 LA-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 stated information.

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

Management provided me 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 [agreed-upon procedure (3)] appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

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

Management provided me 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.

I traced the adoption of the original budget to the minutes of a meeting held on December 18, 1996 which indicated that the budget had been adopted by the board members of the Fortieth Judicial District Indigent Defender Board by a vote of 3 in favor and none opposed. 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 5%.

I compared the revenue and expenditures of the final budget to actual revenues and expenditures. Actual revenues failed to meet total budgeted revenues by more than five percent. Actual expenditures for the year did not exceed budgeted amounts by more than 5%.

Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and:

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

I 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.

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

Six of the payments were properly coded to the correct fund and general ledger account.

- (e) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the board members.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by ISA-85 32.1 through 42.12 (the open meetings law).

The Fortieth Judicial District indigent defender board is only required to post a notice of each meeting and the accompanying agenda in the door of the board's office. Although management has asserted that such documents were properly posted, I could find no evidence supporting such assertion other than an unmarked copy of the notices and agendas.

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.

I 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 board for the year indicated no approval for the payments noted. I also inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances or gifts.

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.

This report is intended solely for the use of the management of the Fourtieth 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.

June 18, 1988


Walter M. Spivey

EXHIBIT A

APPENDIX F. LOUISIANA ATTESTATION QUESTIONNAIRE

June 8, 1998

Date

Julius H. Schenckler
Certified Public Accountant
300 Belle Terre Boulevard
La Place, Louisiana 70008 (Printed)

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 24:973 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 regulation 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 December 31, 1997 (date).

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2012, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes No **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 43:1121-1124.

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, 1995, under circumstances that would constitute a violation of LSA-RS 42:1118.

Yes No **Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 28:1201-14) or the budget requirements of LSA-RS 28:43.

The 12/22/97 meeting was advertised as well as the proposed budget would be considered by the Board. The proposed budget was not separately advertised.

Yes No **Accounting and Reporting**

Louisiana Governmental Audit Guide

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, 44:21, and 44:38.

Yes No

We have filed our annual financial statements in accordance with LSA-RS 24:514, 24:515, and/or 24:517, 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 provided by Article VII, Section 6 of the 1974 Louisiana Constitution, Article VI, Section 23 of the 1974 Louisiana Constitution, and LSA-RS 47:1410.83.

Yes No

Advances and Expenses

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 74:128, and AG opinion 79-729.

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.

Chairman Secretary June 8, 1996 Date
Ronald Angler President June 8, 1996 Date
Robert M... President June 8, 1996 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.

Nolan H. Schreyer
Certified Public Accountant
Personal Financial Specialist

RECEIVED

200 North Texas, Suite 200
La Place, Louisiana 70008
Telephone (504) 832-2477
Fax (504) 832-9228

June 19, 1998

John A. Carville, III
Fortieth Judicial District
Indigent Defender Board
P. O. Box 1477
Lafayette, LA 70008-1477

Dear Mr. Carville:

I am pleased to report that my agreed-upon procedures engagement of the Fortieth Judicial District Indigent Defender Board did not find any significant problems. Generally speaking, the records are well maintained and accurate. When performing an agreed-upon procedure engagement, I am required to disclose my findings and make comments.

1. Prior year suggestions:

All prior year suggestions and comments have been fully resolved.

2. Budgeting:

When performing agreed-upon procedure (7), I noticed actual revenues failed to meet total budgeted revenues by more than 5%. Management has informed me that a comparison of budgeted amounts and actual amounts will be performed during the year. If necessary, an amended budget will be adopted.

If you have any questions, please call me at my office.

Sincerely,



Nolan H. Schreyer