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***SEVENTEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD***

LAFOURCHE PARISH, LOUISIANA

***FINANCIAL REPORT AND
AGREED UPON PROCEDURES REPORT***

***AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 1998***

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or receiver, 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 MAY 12 1999



**SEVENTEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
LAFORCETTE PARISH, LOUISIANA**

*General Purpose Financial Statements
As of and for the Year Ended December 31, 1998*

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FINANCIAL SECTION



STAGNI & COMPANY, LLC

Members of the Board
Seventeenth Judicial District Indigent Defender Board
Lafourche Parish, Louisiana

We have compiled the accompanying general-purpose financial statements as identified in the table of contents of the Seventeenth Judicial District Indigent Defender Board, Lafourche Parish, Louisiana, as of and for year the ended December 31, 1998, 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 information, information that is the representation of management of the Seventeenth Judicial District Indigent Defender Board, Lafourche Parish, Louisiana. We have not audited or reviewed the accompanying general purpose financial statements and supplementary information and, accordingly, do not express an opinion or any other form of assurance on them.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report dated March 29, 1999, on the results of our agreed-upon procedures.

Stagni & Company

Thibodaux, Louisiana
March 29, 1999

**Seventeenth Judicial District Indigent Defender Board
Lafourche Parish, Louisiana**

Combined Balance Sheet - All Fund Types and Account Groups
December 31, 1990

	<u>Governmental Fund</u>	<u>Account Group General</u>	
	<u>General Fund</u>	<u>Fixed Assets</u>	<u>Total (Memorandum Only)</u>
ASSETS AND OTHER DEBITS			
Assets:			
Cash and cash equivalents	\$ 145,180		\$ 145,180
Due from other governments:			
Lafourche Parish Sheriff	17,488		17,488
City Court of Thibodaux	1,905		1,905
Fixed Assets		\$ 88,730	\$ 88,730
TOTAL ASSETS AND OTHER DEBITS	<u>\$ 164,593</u>	<u>\$ 88,730</u>	<u>\$ 253,323</u>
EQUITY, AND OTHER CREDITS			
Equity and other credits:			
Investment in general fixed assets		\$ 88,730	\$ 88,730
Fund balances - unreserved, undesignated	\$ 164,593		164,593
	<u>\$ 164,593</u>	<u>\$ 88,730</u>	<u>\$ 253,323</u>

See accountant's compilation report and notes to financial statements.

**Seventeenth Judicial District Inland Defender Board
Lafayette Parish, Louisiana**

**Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual - General Fund
For the Year Ended December 31, 2008**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Court cost on fees and forfeitures	\$249,111	\$265,781	16,670
Grant income	45,219	55,815	11,596
Restitution	10,000	6,470	(1,530)
Sale of surplus assets	-	80	80
Interest income	2,700	3,480	780
Total revenues	<u>307,030</u>	<u>331,726</u>	<u>24,696</u>
EXPENDITURES			
Current			
Salaries and related benefits	228,464	231,687	3,224
Partial attorney and expert witness fees	30,000	34,084	4,084
Pension	5,980	6,121	141
Legal and accounting	2,300	2,280	(20)
Insurance	7,800	6,388	(1,412)
Office supplies	10,700	11,054	354
Repairs and maintenance	3,600	2,711	(889)
Advertising	750	1,678	928
Clubs and subscriptions	1,800	1,078	(722)
Investigative supplies	7,800	728	(7,072)
Travel, conferences, and training	2,000	581	(1,419)
Rent	5,400	5,850	450
Telephone	2,600	3,480	880
Miscellaneous	215	408	193
Total current expenditures	<u>308,082</u>	<u>307,082</u>	<u>(1,000)</u>
Capital Outlay	-	2,711	2,711
Total expenditures	<u>308,082</u>	<u>309,793</u>	<u>1,711</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	-	15,934	15,934
FUND BALANCE AT BEGINNING OF YEAR			
	<u>101,807</u>	<u>101,807</u>	<u>-</u>
FUND BALANCE AT END OF YEAR			
	<u>\$121,501</u>	<u>\$117,741</u>	<u>(\$3,760)</u>

See accountants' compilation report and notes to financial statements

**SEVENTEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
LAFOURCHE PARISH, LOUISIANA**

Notes to the Financial Statements

INTRODUCTION

The Seventeenth Judicial District Indigent Defender Board (the Board), Lafourche Parish, Louisiana is established in compliance with Louisiana Revised Statutes 15:344-149. Its purpose is to provide and compensate counsel appointed to represent indigents in criminal and quasi-criminal cases before the Seventeenth Judicial District Courts and the City Court of Thibodaux. The judicial district encompasses the Parish of Lafourche. There are five members of the Board appointed by the Judges of the district. None of the Board members are compensated. Revenues to finance the Board's operations are provided primarily from court cost, fines and forfeitures of bonds imposed by the courts. In the year ended December 31, 1998, 2,184 cases were opened. At December 31, 1998, the Board employed nine employees who include the chief indigent defender, four assistant indigent defenders, an office manager, two secretaries, and an investigator.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of presentation

The accompanying, general-purpose financial statements of the Seventeenth Judicial District Indigent Defender Board, Lafourche Parish, Louisiana 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.

B. Reporting entity

Governmental Accounting Standards Board Statement No. 14 "The Financial Reporting Entity", sets forth the standards for defining and presenting the reporting entity in financial statements. To fairly present the financial position and results of operations of the financial reporting entity, a government must determine whether its reporting entity consists of only the legal entity known as the "primary government" or one or more organizations called "component units."

**SEVENTEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
LAFOURCHE PARISH, LOUISIANA**

Notes to the Financial Statements (Continued)

NOTE 1 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

B. Reporting entity (Continued)

According to GASBS No. 14, the Seventeenth Judicial District Indigent Defender Board, Lafourche Parish, Louisiana is considered a primary government defined as any state government or general purpose local government or a special purpose government that meets all of the following criteria:

- 1) It has a separately elected governing body;
- 2) It is legally separate;
- 3) It is financially independent of other state and local governments.

Inclusion of a "potential component unit" in the primary government's reporting entity depends on whether the primary government is financially accountable for the potential component unit. The key criteria for deciding financial accountability are any one of the following:

- a. Fiscal dependency of the potential component unit on the primary government, or
- b. The primary government appoints a voting majority of the potential component unit's governing body and:
 1. the primary government can impose its will on the potential component unit and/or
 2. a financial benefit/transfer relationship exists between the primary government and the potential component unit; or
- c. The primary government's financial statements would be misleading or incomplete if the potential component unit were excluded.

**SEVENTEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
LAFOURCHES PARISH, LOUISIANA**

Notes to the Financial Statements (Continued)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Reporting entity (Continued)

The Seventeenth Judicial District Indigent Defender Board includes all funds, account groups and activities, or assets, that are within the oversight responsibility of the Seventeenth Judicial District. Other local governments over which the Seventeenth Judicial District Indigent Defender Board exercises no oversight responsibility are excluded from the accompanying financial statements. These units are considered separate reporting entities and issue financial statements separate from those of the Board.

C. 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 governmental functions or activities.

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

D. Basis of accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The General Fund is accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The operating statement presents increases and decreases in net current assets. The modified accrual basis of accounting is used by the General Fund. The General Fund uses the following practices in recording revenues and expenditures:

**SEVENTEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
LAFAYETTE PARISH, LOUISIANA**

Notes to the Financial Statements (Continued)

NOTE 1 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

D. Basis of accounting (Continued)

Revenues - Court cost, fines, and forfeitures revenue is recognized when they are collected by the parish tax collectors, district attorney, or the city, and are further available to pay current expenditures. The grant revenue is recognized when available to pay current expenditures because it is a general grant from the Louisiana Indigent Defender Board and is not dependent on specific expenditures. All other income is recognized when received.

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

E. Budget

A budget committee was formed during the current fiscal year, which prepared a balanced operating budget that was then ratified by the full Board in a special meeting on November 10, 1997. The budget may be amended during the year as conditions dictate as long as it remains in balance. One-half of prior year's appropriations automatically renew each year without any formal Board approval.

F. Encumbrances

Encumbrances represent commitments related to unperformed contracts for goods and services. The board does not use encumbrance accounting.

G. Cash

Cash includes amounts in interest-bearing demand deposits. Under state law, the board may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under laws of the United States.

**SEVENTEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
LAFOURCHE PARISH, LOUISIANA**

Notes to the Financial Statements (Continued)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

ii. Prepaid items

The board does not record prepaid items. Prepaid items are recorded as expenditures when cash is paid.

i. Fixed assets

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets purchased after December 31, 1991 are valued at historical costs. Fixed assets purchased prior to January 1, 1992 are valued at historical cost or estimated cost if historical cost was not available.

ii. Compensated absences

Employees of the board receive five (5) to twenty (20) working days of sick leave depending on their years of service and two (2) weeks of vacation leave each year after the employee has been employed for a period of twelve months. Unused leave may not be accumulated and is not paid upon termination or retirement; therefore, at December 31, 1998, there are no leave benefits that are required to be reported in accordance with GASB Codification C80 or GASB Statement No. 16.

**SEVENTEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
LAFAYETTE PARISH, LOUISIANA**

Notes to the Financial Statements (Continued)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Total columns on statement

The total columns on the 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 is such data comparable to a consolidation. Intentional eliminations have not been made in aggregation of this data.

NOTE 2 CASH AND CASH EQUIVALENTS

At December 31, 1988, the board has cash and cash equivalents totaling \$145,190, as follows:

Illinois interest-bearing checking account	\$ 30,127
Illinois money market account	60,823
First American Bank money market account	54,240
	<hr/>
Total	\$145,190

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. These securities must be held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1988, the board has \$151,868 in deposits (collected bank balances). These deposits are secured from risk 900% by federal deposit insurance.

NOTE 3 DUE FROM OTHER GOVERNMENTS

The balance due from other governments at December 31, 1988 of \$19,403 is for court cost, fines & forfeitures due from other governmental entities.

**SEVENTEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
LAFOURCHE PARISH, LOUISIANA**

Notes to the Financial Statements (Continued)

NOTE 4 CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Furniture, Equipment, And Library
Balance at December 31, 1997	\$ 88,619
Additions	2,311
Deductions	<u>(5,980)</u>
Balance at December 31, 1998	<u>\$ 88,230</u>

NOTE 5 PENSION PLAN

Plan Description. Substantially all employees of the Seventeenth Judicial District Indigent Defender Board are members of the Parochial Employees Retirement System of Louisiana (the System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. At December 31, 1998, all employees of the board were members of Plan B.

All permanent employees working at least 28 hours per week whom are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan B employees who retire at or after age 62 with at least 10 years of creditable service or at or after age 55 with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 2 per cent of their final-average salary in excess of \$100 for each year of creditable service. Furthermore, employees with at least 30 years of creditable service, but less than 30 years, may take early retirement benefits commencing at or after age 60, with the basic benefit reduced 3 percent for each year retirement precedes age 62. In any case, monthly retirement benefits paid under Plan B cannot exceed the lesser of 100 percent of final-average salary of \$70 multiplied by total years of creditable service. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit

**SEVENTEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
LAFOURCHE PARISH, LOUISIANA**

Notes to the Financial Statements (Continued)

NOTE 5 PENSION PLAN (Continued)

accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parishal Employee's Retirement System, Post Office Box 14679, Baton Rouge, Louisiana 70899-4619, or by calling (504) 938-1361.

Funding Policy. Under Plan B, members are required by state statute to contribute 2.0 percent of their annual covered salary in excess of \$1,200 and the board is required to contribute at an actuarially determined rate. The current rate is 2.5 percent of the annual covered payroll. Contributors to the System also include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the board are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:100, the employer contributions are determined by actual valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The board's contributions to the System under Plan B for the years ending December 31, 1998, 1997, and 1996, were \$3,127 (2.0%), \$3,094 (2.0%), and \$2,690 (1%), respectively, equal to the required contributions for each year.

NOTE 6 OTHER POSTEMPLOYMENT BENEFITS

The Board provides no other post-retirement benefits.

NOTE 7 LEASES

The board had no capital leases to be recorded as assets and obligations in the accompanying financial statements.

**SEVENTEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
LAFOURCHES PARISH, LOUISIANA**

Notes to the Financial Statements (Continued)

NOTE 8 RISK MANAGEMENT

LIABILITY INSURANCE

The Seventeenth Judicial District Indigent Defender Board is exposed to various risks of loss related to tort, theft of, damage to, and destruction of assets; injuring to employees. The Seventeenth Judicial District Indigent Defender Board purchased commercial insurance policies for any and all claims relating to the above types of risks. The Seventeenth Judicial District Indigent Defender Board is only liable for the payment of the deductible associated with the above types of risks.

Settlements have not exceeded insurance coverage in any of the three preceding years.

NOTE 9 LITIGATION AND CLAIMS

At December 31, 1998, the board is involved in litigation; however, the chances of unfavorable outcomes are negligible.

*SEVENTEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
LAFOURCHE PARISSÉ, LOUISIANA*

Supplementary Information

YEAR 2000 ISSUE

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect Seventeenth Judicial District Indigent Defender Board operations as early as fiscal year 1999.

According to management, the Seventeenth Judicial District Indigent Defender Board's computer hardware and software were upgraded during January and February of 1999. The company who upgraded the hardware and software to be year 2000 compliant has tested it and it appears to be compliant. The cost to the Seventeenth Judicial District Indigent Defender Board was approximately \$1,000. Seventeenth Judicial Indigent Defender Board's management is not aware of any other electronic or mechanical systems that would be affected by year 2000.

Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the Year 2000 and thereafter. Management cannot assure that the Seventeenth Judicial Indigent Defender Board is or will be Year 2000 ready, that the remediation efforts will be completely successful, or that parties with whom the Seventeenth Judicial District Indigent Defender Board does business will be Year 2000 ready.

AGREED UPON PROCEDURES



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

Members of the Board
Seventeenth Judicial District Indigent Defender Board
Lafourche Parish, Louisiana
Thibodaux, Louisiana

We have performed the procedures included in the *Louisiana Government Audit Guide* and summarized below, which were agreed to by the management of Seventeenth Judicial District Indigent Defender Board, (the Board), Lafourche Parish, Louisiana, and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Seventeenth Judicial District Indigent Defender Board, Lafourche Parish, Louisiana's compliance with certain laws and regulations during the year ended December 31, 1998, included in the accompanying *Louisiana Alternative Quarterly*. 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 \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

The Board had no expenditures during the year for materials and supplies exceeding \$15,000, or public works exceeding \$100,000.

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 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 in 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 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 the meeting held on November 18, 1997, which indicated that the budget had been adopted by the board of the Seventeenth Judicial District Indigent Defender Board, Lafourche Parish, Louisiana by unanimous vote. 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 failed to meet budgeted revenues by 5% or more or if actual expenditures exceeded budgeted amounts by 5% or more.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures 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.

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

We found that all six selected disbursements 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 each was approved by the proper authorities.

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 Board provided evidence indicating that agendas for meetings were posted or advertised as required.

Bank

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 bank deposits slips from January 1, 1998 to December 31, 1998 and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

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

A reading of the minutes of the Board for the year indicated no approval for payments noted above. We also examined 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 April 14, 1998, 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, the Members of Seventeenth 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 whom responsibility for the sufficiency of the procedures for their purposes. However, under state law, this report is a matter of public record and its distribution is not limited.

Sizem & Company

Thibodaux, Louisiana
March 28, 1999



LOUISIANA ATTestation QUESTIONNAIRE

MARCH 2, 1999 Date

STRAIN & COMPANY, LLC

207 LAFAYE AVENUE

THIBODIAUX, LA. 70301

(Audited)

In connection with your compilation of our financial statements as of DECEMBER 31, 1998 and for the period then ended, and as required by Louisiana Revised Statute 24:511 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 2/28/99 (date).

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 18:2113, 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 employee or affiliate has accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1104-1124.

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, 1988, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes No

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 29:1306-14) or the budget requirements of LSA-RS 28:40.

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, 44:2, 44:31, and 44:36.

Yes No

We have filed our annual financial statements in accordance with LSA-RS 24:114, 11-663, under F-81, as applicable.

Yes No

We have had our financial statements audited or compiled in accordance with LSA-RS 24:113.

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 cash 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 Home Board Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 47:14 15-605.

Yes No


Advances and Expenses

It is true we have not advanced money or salaries to employees, or paid bonuses, in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:134, and AG opinion 79-729.


Yes No

We have disclosed to you all known non-compliance of the foregoing laws and regulations, as well as any contributions to the foregoing organizations. 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 non-compliance with the foregoing laws and regulations, including any correspondence 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 non-compliance which may occur subsequent to the issuance of your report.


WILLIAM G. SMITH, III Secretary 3/2/90 Date

Treasurer Date


CONROY, PRESIDENT President 3/2/90 Date

Non-Governmental entities should refer to the above issues, where 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.

**SEVENTEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
LAFOURCHE PARISH, LOUISIANA**

Summary Schedule of Prior Year Findings
For the Year Ended December 31, 1995

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS NONE	
SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS NONE	
SECTION III - MANAGEMENT LETTER NONE	

**SEVENTEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
LAFOURCHE PARISH, LOUISIANA**
Management's Corrective Action Plan
For the Year Ended December 31, 1988

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS NOT APPLICABLE	
SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS NOT APPLICABLE	
SECTION III - MANAGEMENT LETTER NOT APPLICABLE	