

**THIRTY-THIRD JUDICIAL DISTRICT INDIGENT DEFENSE BOARD
ALLEN PARISH, LOUISIANA**

For the Year Ended December 31, 1987

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TONI MILHON
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INDEPENDENT ACCOUNTANT'S REPORT

Thirty-Third Judicial District
Indigent Defender Board
Allen Parish, Louisiana

I have compiled the accompanying balance sheet of the Thirty-Third Judicial District Indigent Defender Board of Allen Parish, Louisiana as of December 31, 1997, and the related statements of revenues, expenditures, and changes in fund balances for the year then ended, and the accompanying supplementary information, 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 information that is the representation of management. I have not audited or reviewed the accompanying financial statements and supplemental schedule 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 Thirty-Third Judicial District 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.

In accordance with the Louisiana Governmental Audit Code and the provisions of state law, I have issued a report, dated June 12, 1998, on the results of my agreed-upon procedures.



Toni Milhon, CPA
June 12, 1998

THIRTY-THIRD JUDICIAL DISTRICT INDEPENDENT DEFENDER BOARD
ALLEN PARISH, LOUISIANA

Balance Sheet
Governmental Fund Type - General Fund
December 31, 1997

Assets	
Cash and Cash Equivalents	\$ 216,846
Accounts Receivable	<u> 30,114</u>
Total Assets	\$ 226,960
Liabilities and Fund Equity	
Liabilities:	
Payroll Taxes Payable	\$ 1,414
State Retirement Payable	3,250
Accounts Payable	<u> 638</u>
Total Liabilities	5,374
Fund Equity:	
Fund Balance Unassigned - Un-designated	<u>220,586</u>
Total Liabilities & Fund Equity	\$ 226,960

See accountant's report.

**THIRTY-THIRD JUDICIAL DISTRICT INDIJENT DEFENDER BOARD
ALLEN PARISH, LOUISIANA**

**Statement of Revenues, Expenditures, and Changes
in Fund Balance - Governmental
Fund Type**

For the Year Ended December 31, 1997

	General Fund
Revenues	
Court Costs on Fines and Forfeitures	\$ 123,521
Louisiana Indigent Defender Board Grants	44,647
Interest Earned	____ 8,911
 Total Revenues	 ____ 177,089
Expenditures	
General Government - Judicial:	
Professional Services	100,583
Expert Witness	1,260
Officer Expense	277
Insurance	630
State Retirement -	
Employer Contribution	2,091
Payroll Taxes	____ 3,313
 Total Expenditures	 ____ 111,866
 Excess (Deficiency) of Revenues Over (Under) Expenditures	 64,223
 Fund Balance at Beginning of Year	 ____ 156,563
 Fund Balance at End of Year	 \$ 220,786

See accountant's report.

**THIRTY-THIRD JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
ALLEN PARISH, LOUISIANA**

Statement of Revenues, Expenditures, and Changes
in Fund Balance - Budget (Cash Basis) and Actual (Cash Basis)
Governmental Fund Type

For the Year Ended December 31, 1997

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
Revenues			
Court Costs on Fees and Forfeitures	\$ 112,800	\$ 121,813	\$ 9,013
Louisiana Indigent Defender Board Grants	44,658	44,647	(11)
Interest Earned	—	4,551	4,551
Total Revenues	157,458	170,911	13,453
Expenditures			
General Government - Indirect:			
Professional Services	181,400	190,330	8,930
Expert Witness	2,290	2,262	(28)
Office and Other Expenses	280	271	(9)
Insurance	630	620	(10)
State Retirement - Employer Contribution	1,800	1,991	191
Payroll Taxes	3,000	3,203	203
Total Expenditures	189,300	198,656	9,356
Excess (Deficiency) of Revenues Over (Under) Expenditures	68,158	72,255	4,097
Fund Balance at Beginning of Year	347,830	347,830	—
Fund Balance at End of Year	\$ 415,988	\$ 420,085	\$ 4,097

See accountant's report.

THIRTY-THIRD JUDICIAL DISTRICT IMPROVEMENT BOARD
ALLEN PARISH, LOUISIANA

Supplemental Information

For the Year Ended December 31, 1997

Schedule of Per Diem Paid Board Members

	(00)
Robert D. Muggard	\$ -0-
Rebecca Plarich	-0-
Craig R. Hill	-0-
Rayor T. Schmitt	...0-
Total	\$ -0-

The Schedule of Per Diem Paid to Board Members was prepared in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Louisiana Revised Statute 33:4564(B) provides that the board members receive a per diem of \$10 for each meeting they attend, but must not be paid for more than 12 meetings in each year. The members of the board should not be receive a per diem for attending meetings during the year ended December 31, 1997.

See accountant's report

TOM MILLMAN
Certified Public Accountant

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

**Thirty-Third Judicial District
Indigent Defender Board
Allen Parish, Louisiana**

I have performed the procedures included in the *Louisiana Government Audit Guide* and questioned below, which were agreed to by the management of the Thirty-Third Judicial District Indigent Defender Board of Allen Parish, Louisiana and the Legislative Auditor, State of Louisiana solely to assist the users in evaluating management's assertions about the Board's compliance with certain laws and regulations during the year ended December 31, 1997, included in the accompanying *Louisiana Auditors' 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 to satisfy the responsibility of the specified users of this 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 LSA-RS 38:2211-2251 (the public bid law).

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

Conflicts of Interest 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 42:1101-1114 (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.

Management provided me with all payroll records.

4. Determine whether any of those employees included in the listing obtained from management in approval procedure (1) were also included on the listing obtained from management in approval procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management (approval procedure (1)) appeared on the list provided by management in approval procedure (2).

Budgeting

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

The Board provided me with a copy of the original and amended budgets.

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 was unanimously adopted by the Governing Board of the Allen Parish Indigent Defender Board. I traced the adoption of the amended budget to the minutes of a meeting held December 13, 1997. The Governing Board unanimously approved the amended budget.

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 exceed budgeted amounts by more than 5%.

I compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted amounts by more than five percent (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.

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

The six payments were properly coded to the correct fund and general ledger account.

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

Inspectors of documentation supporting each of the six selected disbursements indicated approval from the board members. In addition, each of the disbursements were traced to the minute book where they were approved by the full board.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 421 through 4217 (the open meetings law).

The Thirty-Third Judicial District 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, evidence supporting this assertion is limited to a copy of applicable notices. In order to provide a form of public notice that can be fully documented, management has begun publishing notices in the official journal. Based on inspection of excerpts from the official journal, a notice publishing each meeting that occurred after June 11, 1997 appeared in the local journal.

Assets

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 Advances

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 advances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

My prior year report, dated June 25, 1997, did not include any comments or unresolved matters.

I was not engaged to, and did not, perform an examination, the objective of which would be the acquisition 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 management of the Thirty-Third 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.



Tom Millman, CPA
June 12, 1998

**THIRTY-THIRD JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
 ALLEN PARISH, LOUISIANA
 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	
1997 - 1 Budgeting: In reviewing the budget adoption and amendments to the minute book, I noted that the budget was adopted December 18, 1996, (thirteen days) less than fifteen days prior to the beginning of the fiscal year as required by R.S. 18:1303.	Response: The Board will take the necessary steps to insure compliance with all budgeting laws.
SECTION III - MANAGEMENT LETTER	
Finding - There is no management letter issued with this report.	Response - N/A

**THIRTY-THIRD JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
 ALLEN PARISH, LOUISIANA
 SCHEDULE OF PRIOR YEAR FINDINGS
 COMPILATION/ATTTESTATION REPORT
 For the Year Ended December 31, 1997**

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS	
Finding - There were no findings in connection with the compilation report.	Response - N/A
SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
No applicable.	Response - N/A
SECTION III - MANAGEMENT LETTER	
Finding - There is no management letter issued with this report.	Response - N/A

LOUISIANA ATTESTATION QUESTIONNAIRE

Date: 2-12-88

Terry Milburn, CPA
609 North 11th Street
Orlando, LA 71452

In connection with your compilation of our financial statements as of December 31, 1987 and for the period then ended, and as required by Louisiana Revised Statute 24:513 and the *American 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 most 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, 1987.

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2112, 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 42:1301-1124.

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 42:3109.

Yes No

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 29:1381-14) or the budget requirements of LSA-RS 38:43.

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, 44:3, 44:31, and 44:36.

Yes No

We have filed our annual financial statements in accordance with LSA-RS 24:514, 31:463, and/or 38:52, 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 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1934 Louisiana Constitution, and LSA-RS 47:1411-68.

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 34:118, and AG opinions 79-029.

Yes No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any violations in 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/Treasurer 2-18-95 Date

 President 2-18-95 Date

THIRTY-THIRD JUDICIAL DISTRICT
INDEPENDENT DEFENDER'S BOARD
Orleans, Louisiana

March 13, 1998

BE IT RESOLVED BY THE Thirty-Third Judicial District Independent Defender Board at its regular meeting held on March 13, 1998, the Board has complied with all laws and regulations and internal controls over compliance with such laws and regulations as enumerated in the Louisiana Alternative Questionnaire as of and for the year ended December 31, 1997.

The above Resolution was offered by Craig Hill, seconded by Rebecca Perotini, and carried unanimously.

The Chairman therefore declared the Resolution adopted on this 13th day of March, 1998.


Secretary


President