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MINNESOTA JUDICIAL DISTRICT
INFORMANT EXPENSE BOARD

FINANCIAL STATEMENTS

DECEMBER 31, 1997

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Release Date JUL 15 1998

NINETEENTH JUDICIAL DISTRICT
 INCIDENT INCIDENTS BOARD
 PATON BOAGE, Louisiana

General Purpose Financial Statements
 As of and for the Year Ended December 31, 1997

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ANNUAL FINANCIAL STATEMENTS

May 27, 1958

Office of Legislative Auditor
Attention: Mr. Dorothy Milner
1880 North Third
Post Office Box 94283
Baton Rouge, Louisiana 70804-9283

Dear Mr. Milner:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the Sixteenth Judicial District Indigent Defender Board as of and for the fiscal year ended December 31, 1957. The report includes all funds under the control and oversight of the Board. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,

Director

Enclosure

NINETEENTH JUDICIAL DISTRICT
INDIGENT DEFENSE BOARD
Baton Rouge, Louisiana

ANNUAL FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1997
WITH APPROPRIATE SUPPLEMENTAL INFORMATION

Required by Louisiana Revised Statute 24:1515 to
be filed with the Office of Legislative Auditor
within 90 days after the close of the fiscal year

AFFIDAVIT

Personally came and appeared before the undersigned authority, Michael Mitchell, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Nineteenth Judicial District Indigent Defender Board as of December 31, 1997, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

Signature

Sworn to and subscribed before me,
this _____ day of _____, 19____.

NOTARY PUBLIC

Office: _____

Address: _____

Telephone No. _____

JOHN D. BUTLER & COMPANY
A PROFESSIONAL ACCOUNTING CORPORATION
P. O. BOX 80
BAGUE, LOUISIANA 70344-0080
504-735-4882

INDEPENDENT AUDITOR'S REPORT

May 27, 1998

To The Board Of Directors
Nineteenth Judicial District
Indigent Defender Board
P. O. Box 2356
Baton Rouge, Louisiana 70811

We have audited the accompanying general purpose financial statements of the Nineteenth Judicial District Indigent Defender Board, component unit of the City of Baton Rouge and Parish of East Baton Rouge, Louisiana, as of December 31, 1997, and for the year then ended. These general purpose financial statements are the responsibility of the Nineteenth Judicial District Indigent Defender Board's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

Board of Directors
Nineteenth Judicial District
Indigent Defender Board
May 27, 1968
Page Two

In our opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Nineteenth Judicial District Indigent Defender Board, as of December 31, 1967, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated May 27, 1968 on our consideration of the Board's internal control structure and a report dated May 27, 1968, on its compliance with laws and regulations.

John D. Waller, Sr.
John D. Waller & Company
A Professional Accounting Corporation

NINETEENTH JUDICIAL DISTRICT
 LEDGERBY DEFENDER BOARD
 Baton Rouge, Louisiana

STATEMENT A

ALL FUND TYPES AND ACCOUNT GROUPS
 Balance Sheet
 December 31, 1997

<u>ASSETS AND OTHER DEBITS</u>	<u>Special Fund</u>	<u>General Fixed Assets</u>	<u>Total (Non-Fundable Only)</u>
Assets:			
Cash & cash equivalents	\$133,186.86	\$.00	\$133,186.86
Receivables, net	344,170.00	.00	344,170.00
Other assets	12,672.88	.00	12,672.88
land, buildings and equipment	.00	182,028.15	182,028.15
TOTAL ASSETS AND OTHER DEBITS	887,943.78	182,028.15	1,069,963.93

<u>LIABILITIES, EQUITY AND OTHER CREDITS</u>			
Liabilities:			
Accounts payable	153,684.57	.00	153,684.57
Payroll and other deductions	4,638.30	.00	4,638.30
Total Liabilities	158,322.87	.00	158,322.87
Equity and Other Credits:			
Investment in general fixed assets	.00	182,028.15	182,028.15
Fund balances:			
Reserved for prepaid insurance	12,672.88	.00	12,672.88
reserved for district Social Security/Capital Defense	401,684.27	.00	401,684.27
Unreserved - undesignated	325,353.76	.00	325,353.76
Total Equity and Other credits	729,720.91	182,028.15	911,749.06
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	887,943.78	182,028.15	1,069,963.93

The accompanying notes are an integral part of this statement.

NINETEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
Baton Rouge, Louisiana

STATEMENT II

GOVERNMENTAL FUND - GENERAL FUND
Statement of Revenues, Expenditures
and Changes in Fund Balance
For The Year Ended December 31, 1997

REVENUES	
Fines and forfeitures	\$2,089,915.55
Intergovernmental revenues:	
Grant Proceeds	318,178.10
Interest earnings	<u>32,788.75</u>
Total Revenues	2,439,899.80
EXPENDITURES	
Salaries and related benefits	1,738,588.00
Insurance	39,169.54
Office supplies and expenses	58,655.27
Capital outlay	22,502.58
Depreciation	132,412.82
Defense/expert witnesses	428,705.52
Travel	<u>51,248.31</u>
Total Expenditures	2,949,799.86
CHANGE OF RESERVE OVER EXPENDITURES	(51,899.06)
FUND BALANCE AT BEGINNING OF YEAR	<u>741,612.96</u>
FUND BALANCE AT END OF YEAR	729,728.90

The accompanying notes are an integral part of this statement.

KINGSTON MUNICIPAL DISTRICT
 DISTRICT DEPTHSR BOARD
 Baton Rouge, Louisiana

(Continued)

GOVERNMENTAL FUND - GENERAL FUND
 Statement of Revenues, Expenditures,
 and Changes in Fund Balance - Budget
 (GAAP Basis) and Actual
 For The Year Ended December 31, 2007

	Budget	Actual	Variance Percentage (Unfavorable)
REVENUES			
Fines and forfeitures	\$2,180,000.00	\$2,058,915.55	\$ 121,084.45
Intergovernmental revenues	479,000.00	519,176.50	(40,176.50)
Interest earnings	8,000.00	21,188.78	(13,188.78)
Total revenues	2,667,000.00	2,441,880.83	(225,119.17)
EXPENDITURES			
Salaries and related benefits	1,628,500.00	1,720,588.00	92,088.00
Taxes	88,000.00	29,180.54	58,819.46
Office supplies and expenses	78,000.00	88,485.22	10,485.22
Capital outlay	20,000.00	22,582.58	2,582.58
Depreciation	161,000.00	131,413.60	29,586.40
Deletion/Report witnesses	528,000.00	428,208.00	99,792.00
Travel	67,800.00	87,288.31	19,488.31
Total expenditures	2,519,300.00	2,888,728.65	369,428.65
EXCESS OF REVENUES OVER EXPENDITURES	88,250.00	(147,847.82)	166,147.82
FUND BALANCE AT BEGINNING OF YEAR	747,828.00	747,828.00	1.00
FUND BALANCE AT END OF YEAR	836,078.00	600,000.18	166,147.82

The accompanying notes are an integral part of this statement.

SEVENTEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
Baton Rouge, Louisiana

Notes To The Financial Statements
As Of And For The Year Ended December 31, 1997

INTRODUCTION

The Judicial District Indigent Defender Board was established for the Seventeenth Judicial District by Louisiana Revised Statutes 15:44. The Board is composed of seven members which are selected by the District Court from nominees provided by the Bar Association within the judicial district.

The Board employs 55 persons, and in addition, maintains a current panel of volunteer attorneys who represent certain defendants although a fee is paid for those cases. The main purpose of the Board is to provide counsel for indigent defendants. The appointments approximate 5,000 per year out of a population of 500,000 in the district.

The Board meets every three months to discuss operations, budgets, problems, etc. The Board members are not compensated.

NOTE 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the Seventeenth Judicial District Indigent Defender Board 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. INDEPENDENT ENTITY

For financial reporting purposes, in conformance with GASB Codification Section 2100, the Indigent Defender Board is a part of the district court system of the State of Louisiana. However, the State statute that creates the district boards also give each of the boards control over all their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. The indigent defender board is financially independent and operates autonomously from the State of Louisiana and independently from the district court system. Therefore, the Board reports as an independent reporting entity and the financial statements include only the transactions of the Seventeenth Judicial

SEVENTEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
Baton Rouge, Louisiana

Notes To The Financial Statements
As of And For The Year Ended December 31, 1987

District Indigent Defender Board. However, these financial statements will be included in the financial statements of the City of Baton Rouge and Parish of East Baton Rouge, Louisiana as a component unit of that entity.

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 relating to certain government 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:

Revenues

The City Courts of Baker, Zachary, and Baton Rouge collect court costs from traffic fines and remit them to the Board on a monthly basis. The District Court's cost due to the Board are collected and remitted by the East Baton Rouge Sheriff's office. The District Court judges also order probation and parole defendants to pay a fee to the Board. The Family Court orders non-support charges if the defendant is employed.

Expenditures

Salaries and related benefits is the largest expenditure of the Board. The main purpose of the Board is to represent defendants in criminal cases, therefore, the attorneys and secretaries, etc. make up the majority of the payroll.

NINETEENTH JUDICIAL DISTRICT
INDEPENDENT BOARD
FAÇON ROUGE, LOUISIANA

Notes To The Financial Statements
As Of And For The Year Ended December 31, 1997

B. BUDGETS

The Board uses the following budget practices:

The Board is not required under Louisiana Revised Statutes to have public meetings and adopt a budget. However, for good financial practice, the Board does adopt an annual budget. The budget was prepared for 1997, by the Executive Director and his staff and adopted at the meeting held in November, 1997. The budget figures are compared to the actual accounts in the accompanying financial statements.

F. ENCUMBRANCES

The Board does not use an encumbrance system of accounting. The books are kept, and the financial statements are prepared, on the modified accrual basis of accounting.

G. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash includes accounts in demand deposits, interest-bearing demand deposits, and money market accounts. The Board considers short-term, maturity of 90 days or less, highly liquid investments as cash equivalents. 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 and national banks having their principal offices in Louisiana. Under State law, the Board may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments, if on hand, are stated at cost.

H. INVENTORY

Expenditures for expendable supplies are charged to expenses when the items are purchased. Year end inventory of supplies held for consumption is immaterial to the financial statements and are not listed on the accompanying statements.

I. DEFERRED ITEMS

Other assets on the financial statements are composed of \$32,872.88 of prepaid insurance. Insurance policies are prorated for the term of the various policies. The

SEVENTEENTH JUDICIAL DISTRICT
BUDGET DEPOSIT BOARD
Baton Rouge, Louisiana

Notes To The Financial Statements
As Of And For The Year Ended December 31, 1997

allocation method is used to account for the prepaid insurance and the Fund Balance shows a reserved portion for the amount of the prepayment.

J. FIXED ASSETS

Fixed assets are recorded as expenditures at the time of purchase, and the related assets are capitalized (reported) in the general fixed assets account group. Public domain or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost, if historical cost is not available. However, all assets in the financial statements are stated at cost.

K. COMPENSATED ABSENCES

The Board has the following policy relating to vacation and sick leave:

Vacation is earned in one year as follows:

Attorney	4 weeks
Investigators	5 weeks
Office managers	3 weeks
Secretaries	2 weeks
Hourly employees	-0-

Sick pay is accrued as one day per month or four hours each pay period (semi-monthly).

All vacation and sick leave expire at the end of each year.

L. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from governmental funds are reported in the long-term obligations account group. There were no long-term obligations as of December 31, 1997.

M. FUND RESERVE

RESERVES

Reserves represent those portions of fund equity not appropriable for expenditures or legally segregated for a specific future use.

MINISTERS JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
Baton Rouge, Louisiana

Notes To The Financial Statements
As Of And For The Year Ended December 31, 1997

Designated Fund Balance

Designated fund balances represent tentative plans for future use of financial resources.

N. TOTAL COLUMNS ON STATEMENTS

The total columns on the statements are explained elsewhere 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 consolidated.

O. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

NOTE 2. CASH AND CASH EQUIVALENTS

At December 31, 1997, the board had cash and cash equivalents (bank balances) totaling \$ as follows:

Demand deposits	\$ 1,127.30
Interest-bearing demand deposits	528,281.86
Total	529,409.16

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 are 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, 1997, the Board had \$578,964.45 in deposits (collected bank balances). These

**SIXTEENTH JUDICIAL DISTRICT
 HONORARY DEFENDERS BOARD
 Baton Rouge, Louisiana**

**Notes To The Financial Statements
 as of And For The Year Ended December 31, 1987**

deposits are secured from risk by federal deposit insurance of \$250,000 on demand deposits and \$250,000 on interest-bearing demand deposits. There is also \$5,075,800 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GAAP Category 3).

Even though the pledged securities are considered uncollateralized, (Category 3), under the provisions of GAAP Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 30 days of being notified by the Board that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 3. FUND DEFICIT

There was not a fund deficit at December 31, 1987.

NOTE 4. INVESTMENTS

There are no investments that have not been reported under Cash and Cash Equivalents.

NOTE 5. RECEIVABLES

The following is a summary of receivables at December 31, 1987.

City of Baton Rouge	\$ 87,588.00
Other receivables	149,580.40
Sheriff	36,218.38
Probation	<u>131,813.15</u>
Total	305,200.00
Less allowance for uncollectible accounts	<u>160,967.00</u>
Net receivables	144,233.00

NOTE 6. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance 12/31/86	Additions	Deductions	Balance 12/31/87
Equipment & Furniture	167,820.00	22,502.58	8,309.48	182,013.10

**SEVENTEENTH JUDICIAL DISTRICT
 JUDICIAL EMPLOYERS BOARD
 Baton Rouge, Louisiana**

**Notes To The Financial Statements
 As Of And For The Year Ended December 31, 1997**

NOTE 7. PENSION PLAN

The Board established a pension plan in 1992, with A.O. Edwards. The plan calls for 4% of the employee salary to be paid into a fully-vested fund. This is a defined contribution plan, and each employee will receive the amount of his/her individual fund at retirement. The Board pays all of the 4% contribution. There was no unfunded portion at December 31, 1997. Contributions to the plan in 1997 were \$183,180.12.

NOTE 8. OTHER POSTEMPLOYMENT BENEFITS

Separated employees are allowed to participate in the medical insurance for a period of one year after employment. However, separated employees must pay the premiums due. Accrued vacation and sick leave at termination are negotiated individually with the Director at the time the employee leaves in accordance with the rules stated in Section 8 under Rule 1.

NOTE 9. COMMITTED ASSETS

As outlined in Section 8 of Note 1, the Board has no obligations other than the current year vacation and sick leave accrued.

NOTE 10. LEASES

The Board records items under capital leases as assets and obligations if any, in the accompanying financial statements. There were no capital leases at December 31, 1997.

The Board has operating leases of the following nature:

<u>Fiscal Year</u>	<u>Buildings</u>	<u>Autom</u>	<u>Equipment</u>	<u>Total</u>
1998	156,336.98	2,248.56	6,248.48	164,833.92
1999	228,892.08	.00	6,248.48	235,140.56
2000	222,822.32	.00	6,248.48	229,070.80
2001	233,792.00	.00	6,248.48	240,040.48
2002	131,282.00	.00	6,248.48	137,530.48
	<u>689,595.38</u>	<u>2,248.56</u>	<u>31,293.92</u>	<u>723,137.86</u>

The building lease expires April 30, 2002, with an option to renew for one year under the same terms.

MINISTERS JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
New Orleans, Louisiana

Notes To The Financial Statements
As Of And For The Year Ended December 31, 1987

NOTE 11. CHANGES IN CURRENT LONG-TERM OBLIGATIONS

There were no long-term obligation transactions during the year.

NOTE 12. OTHER REVENUE

Grants received during the year from the Louisiana Indigent Defender Board are as follows:

District Assistance Fund	\$298,428.00
Expert Witness	____8,298.50
Total	318,178.50

The District Assistance Fund grant is restricted to use for hiring/retaining additional attorneys, paying attorney salaries, providing unit support, defraying expert witness and training cost and defraying the cost of 100% approved CLE and training programs. It also requires a 100% match from the board. The expenditures for each category listed is based on a percentage of the total funds.

The Expert Witness grant also treats the board as a pass-through agency in that funds received are immediately remitted to the appropriate creditor as directed by the Louisiana Indigent Defender Board.

NOTE 13. RELATED PARTY TRANSACTIONS

There were no transactions with related parties during the year ended December 31, 1987.

NOTE 14. LITIGATION AND CLAIMS

The board is not involved in any litigation and is not aware of any claims outstanding that are not recorded in the financial statements.

NOTE 15. SUBSEQUENT EVENTS

There were no subsequent events that would affect the financial statements between the close of the year and the issuance of the financial statements.

KEVIN E. BUTLER & COMPANY
A PROFESSIONAL SERVICE CORPORATION
P. O. BOX 30
BARKER, MISSISSIPPI, 39244-0030

(601) 715-4981

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL

May 27, 1988

To The Board Of Directors
Nineteenth Judicial District
Indigent Defender Board
P. O. Box 2348
Baton Rouge, Louisiana 70803

We have audited the general purpose financial statements of the Nineteenth Judicial District Indigent Defender Board, for the year ended December 31, 1987, and have issued our report thereon dated May 27, 1988.

We conducted our audit in accordance with generally accepted auditing standards, and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the Nineteenth Judicial District Indigent Defender Board is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control policies and procedures. The objectives of an internal control structure are to provide management, with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is

Board of Directors
Nineteenth Judicial District
Indigent Defender Board
May 27, 1998
Page Two

subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the Nineteenth Judicial District Indigent Defender Board for the year ended December 31, 1997, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of the Nineteenth Judicial District Indigent Defender Board in a separate letter dated May 27, 1998.

This report is intended for the information of the audit committee, management and the legislative auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

John H. Miller, Jr.
John H. Miller & Company
A Professional Accounting Corporation

JOHN D. BUELER & COMPANY
A PROFESSIONAL ACCOUNTING CORPORATION
P. O. BOX 10
BRIAR, LOUISIANA 70002
NEW ORLEANS OFFICE
(504) 775-4882

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH LAWS AND REGULATIONS

May 27, 1988

To The Board of Directors
Mississippi Judicial District
Indigent Defender Board
P. O. Box 2444
Haiton House, Louisiana 70022

We have audited the general purpose financial statements of the Mississippi Judicial District Indigent Defender Board as of and for the year ended December 31, 1987, and have issued our report thereon dated May 27, 1988.

We have conducted our audit in accordance with generally accepted auditing standards, and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts and grants applicable to the Mississippi Judicial District Indigent Defender Board is the responsibility of the Mississippi Judicial District Indigent Defender Board's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the Board's compliance with certain provisions of laws, regulations, contracts and grants. However, our objective was not to provide an opinion on overall compliance with each provision. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of the audit committee, management and the legislative auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

John D. Bueller, etc.
John D. Bueller & Company
A Professional Accounting Corporation

SUPPLEMENTAL INFORMATION

MISSISSIPPI JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
Baton Rouge, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 1997

We have audited the financial statements of the Nineteenth Judicial District Indigent Defender Board as of and for the year ended December 31, 1997, and have issued our report thereon dated May 25, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of December 31, 1997, resulted in an unqualified opinion.

Section I Summary of Auditor's Reports

A. Report on Internal Control and Compliance Material to the Financial Statements

Internal control	Material Weakness	<input type="checkbox"/>	No
	Reportable condition	<input checked="" type="checkbox"/>	No
Compliance	Compliance Material to F/S	<input checked="" type="checkbox"/>	No

B. Federal Awards

N/A

Section II Financial Statement Findings

None Reported.

Section III Federal Award Findings and Questioned Costs

N/A

JOHN D. BUTLER & COMPANY
A PROFESSIONAL ACCOUNTING CORPORATION
P. O. BOX 80
BAKE, LOUISIANA 70704-0080
504 771-8881

MANAGEMENT LETTER

May 27, 1998

Nineteenth Judicial District Indigent Defender Board
P. O. Box 3058
Baton Rouge, Louisiana 70811

We have audited the financial statements of the Nineteenth Judicial District Indigent Defender Board as of and for the year ended December 31, 1997, and have issued our report thereon dated May 27, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

During the course of our examination, we became aware of the following matters which represent immaterial deviations of compliance or suggestions for improved internal controls.

Suggestion No. 1 Bank Reconciliations

Condition: The operating account is not reconciled to the general ledger.

Reason Improvement Needed: The financial assets of the organization may be over or understated.

Cause & Effect of Condition: Procedures are not in place to specifically require that all cash accounts be reconciled both to the checkbook and to the general ledger which, in turn, affects the monthly reporting.

Recommendation: Reconciliations should be made to the general ledger each month.

Cost & Benefits of Recommendation: There is no additional costs related to this recommendation. The benefit is a more accurate recording of the organization's financial position.

Suggestion #87-2 Contractual Services

Condition: Individuals performing contractual services are doing so without an executed and current contract.

Reason Improvement Needed: These individuals should be performing such services under a current and valid contract to avoid misunderstandings of the work to be performed.

Cause & Effect of Condition: Control procedures are not in place to ensure that all required contracts are current, with a tickler system for timely renewals. As a result one attorney's contract expired in 1/81 and was not renewed until 1/25/98. Another attorney performing contractual services and being paid on a monthly basis has never signed a contract.

Recommendation: A control procedure should be adopted requiring current contracts for services incorporating a system to flag contracts that will be expiring.

Suggestion #87-3 Deposits

Condition: Deposits are not made timely.

Reason Improvement Needed: In order to properly safeguard assets, deposits should be made daily and intact.

Cause & Effect of Condition: There are no procedures in place to account for the times that the Office Manager is unable to prepare deposits on a consistent basis. This results in a delay in deposits of several days/weeks.

Recommendation: There should be a procedure adopted that details the steps necessary to record and prepare deposits for someone to follow in the absence of the Office Manager.

Cost & Benefits of Recommendation: In prior years, we discussed the possibility of hiring an assistant to relieve the Office Manager of some of her duties that include running the office and performing bookkeeping tasks. It was our understanding that one of the secretaries currently employed would act as the assistant as she was already familiar with some of the duties required of the Office Manager. Therefore, we do not anticipate any additional costs. The benefit is enhanced controls over assets.

Suggestion M87-4 Employee Leave Time

Condition: Payment was made for vacation time not taken.

Reason Improvement Needed: In order to better manage the funds of the organization, such payments should be anticipated and budgeted.

Cause & Effect of Condition: There is no written policy regarding unused time. While in most cases this amount is immaterial, it affects the organization's cash flow.

Recommendation: A policy should be adopted regarding the accumulation of vacation/sick time and the payment of any unused time. It should include those employees eligible, the hours that can be accumulated, the point at which unused time will be compensated and when it will be compensated.

Cost & Benefits of Recommendation: There is no costs associated with this recommendation. The benefits include better control over cash flow.

Suggestion M87-5 Retroactive Pay Raise

Condition: A pay raise was approved in November that was retroactive back to January 1st.

Reason Improvement Needed: As stated in Suggestion M87-5, such expenditures need to be anticipated and budgeted in order to better manage cash flow.

Cause & Effect of Condition: Because the Board did not meet until 11/97, the pay raise could not be approved earlier in the year. This impacted the cash account by more than \$10,000.

Recommendation: In order to use the budget as a management tool, it should be approved before the beginning of the year.

Cost & Benefits of Recommendation: No additional cost is anticipated while the benefit is a more effective tool to control cash flow.

Management should respond to these suggestions within Management's Corrective Action Plan. We recommend that management address the foregoing issues as an improvement to operations. We are available to further explain the suggestions or help implement the recommendations.


John P. Basler & Company
A Professional Accounting Corporation

NINETEENTH JUDICIAL DISTRICT
INDIGENT DEFENSE BOARD
NATION MOBILE, LOUISIANA

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
TEAM EMERD-DECEMBER 31, 1997

Section I Internal Control and Compliance Material to the
Financial Statements

None reported.

Section II Internal Control and Compliance Material to Federal
Awards

N/A

Section III Management Letter

None reported.

SEVENTEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
Baton Rouge, Louisiana

CORRECTIVE ACTION PLAN
YEAR ENDED DECEMBER 31, 1997

Section I Internal Control and Compliance Material to the
Financial Statements

None reported

Section II Internal Control and Compliance Material to Federal
Awards

N/A

Section III Management Letter

MS7-1 Bank Reconciliations

Recommendation: To reconcile bank statements to the general
ledger

Correction Action: The office manager, Beverly Rice, will
begin reconciling the bank statements to the general ledger
beginning immediately.

MS7-2 Contractual Services

Recommendation: To adopt a procedure to create a tickler
system of all contracts and their expiration dates

Correction Action: Beverly Rice will set this up
immediately.

MS7-3 Deposits

Recommendation: To adopt a procedure that details the steps
necessary to record and prepare deposits

Corrective Action: Beverly Rice will prepare and the board
will adopt a policy to this effect. The next meeting of the
Board will be in September of 1998.

MS7-4 Employee Leave Time

Recommendation: To adopt a policy regarding the accumulation
of vacation/sick time and the payment of any unused time

Corrective Action: Michael Mitchell, Executive Director, and
Beverly Rice will prepare such a policy for recommendation to
the Board at its September meeting.

MINNESOTA JUDICIAL DISTRICT
INDIGENT DEFENSE BOARD
Baton Rouge, Louisiana

CORRECTIVE ACTION PLAN
YEAR ENDING DECEMBER 31, 1997

NDJ-5 Retrospective Pay Raises

Recommendation: To approve the budget on or before the beginning of each year

Corrective Action: The Board had approved a raise during the latter part of 1996, but did not approve an amount until its November of 1997 meeting. A committee was formulated to study the salaries for similar positions throughout the state. In the future, the Board will be encouraged to consider such expenditures in a more timely manner.

WESTBANK JUDICIAL DISTRICT
 CASHEM DEPENDER BOARD
 BAYTON HOUSE, LOUISIANA

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 YEAR ENDED DECEMBER 31, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
Probation	\$ 85,000.00	\$ 48,320.88	\$ 3,220.04
Sachary City Court	28,000.00	18,991.75	14,888.25
Baker City Court	48,000.00	51,826.88	11,826.88
Non-Support	17,000.00	16,329.88	(771.00)
Sheriff settlement City Court	408,000.00	408,101.00	8,583.00
Juvenile Court	1,408,000.00	1,378,400.98	(24,997.04)
Avenue Court	18,000.00	18,809.58	10,380.58
Food license fee	100,000.00	137,288.94	37,288.94
Food forfeiture	48,000.00	10,288.28	(29,711.80)
Court-ordered payments	28,000.00	11,125.00	16,875.00
Miscellaneous	.00	628.10	628.10
Total Fines and Forfeitures	2,300,800.00	2,889,818.88	(18,068.40)
LINE grants	479,800.00	410,178.50	1168,820.80
Interest earned	8,880.00	11,788.76	23,788.76
TOTAL REVENUES	2,567,880.00	3,413,888.81	(155,110.79)
Salaries	1,586,000.00	1,583,329.67	(66,320.67)
Retirement	318,000.00	121,446.88	(78,446.88)
Education	6,500.00	6,828.50	678.58
Total Salaries and Related Benefits	1,620,500.00	1,729,598.82	(91,498.02)
Workers' Compensation	7,000.00	6,820.52	1,470.48
Auto	4,600.00	5,350.87	1,240.13
Professional liability	14,000.00	12,525.58	3,474.50
Other	1,000.00	880.25	2,187.75
Disability	3,000.00	4,871.89	2,128.60
Total Insurance	28,600.00	29,369.54	10,410.40
Office expenses	17,000.00	14,167.43	282.33
Postage & shipping	2,000.00	1,188.88	438.11
Equipment maintenance	5,500.00	4,874.00	625.40
Library maintenance	15,800.00	15,888.65	1,081.35
Dues & subscriptions	1,000.00	871.00	128.80
Penalties & interest	800.00	58.94	448.96
Office supplies	30,800.00	26,989.54	3,808.46
Bank charges	150.00	87.30	62.47

MINISTERS JUDICIAL DISTRICT
INDIGENT DEFENSE BOARD
BATON ROUGE, LOUISIANA

SCHEDULE OF EXPENSES AND REIMBURSEMENTS - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
Director's expenses	\$ 500.00	\$ 300.00	\$ 200.00
Leases	<u>1,000.00</u>	<u>6,379.65</u>	<u>5,379.65</u>
Total Office Supplies and Expense	16,658.00	68,655.27	5,997.27
Capital outlay	20,000.00	22,502.58	(2,502.58)
Rent	134,000.00	104,134.83	29,865.17
Parking	7,000.00	8,580.00	(1,580.00)
Telephone	<u>20,000.00</u>	<u>18,697.79</u>	<u>1,302.21</u>
Total Occupancy	163,000.00	136,412.62	26,587.38
Investigative - professional	10,000.00	13,289.28	(3,289.28)
Investigative - other	5,000.00	18,608.26	(13,608.26)
Court-ordered counsel	80,000.00	136,962.25	(56,962.25)
Contractual services	75,000.00	47,015.75	27,984.25
Capital defense/expert witness	<u>300,000.00</u>	<u>322,338.87</u>	<u>(22,338.87)</u>
Total Defense/Expert Witness	525,000.00	428,204.52	106,795.48
Travel	10,000.00	6,275.45	3,724.55
Auto lease & allowance	50,000.00	48,638.07	1,361.93
Auto lease & allowance	<u>7,000.00</u>	<u>2,372.79</u>	<u>4,627.21</u>
	<u>67,000.00</u>	<u>57,244.31</u>	<u>9,755.69</u>
TOTAL COMMITMENTS	2,518,700.00	2,448,778.88	69,921.12
EXCESS OF REVENUES OVER EXPENDITURES	68,250.00	(17,899.06)	(86,149.06)
FUND BALANCE AT BEGINNING OF YEAR	<u>747,628.50</u>	<u>747,819.56</u>	<u>(1,91.06)</u>
FUND BALANCE AT END OF YEAR	815,878.50	729,920.50	(85,958.00)

SYSTEMS SURVEY AND COMPLIANCE QUESTIONNAIRE

____ March 25, 1998 ____ Date

John Butler & Company CPAs _____
 P.O. Box 30 _____
 Baker, Louisiana 70304-0030 _____
 (224) 775-4882 _____ (Auditors)

In connection with your audit of our financial statements as of December 31, 1997 and for January 1, December 31, 1997 (period of audit) for the purpose of expressing an opinion as to the fair presentation of our financial statements in accordance with generally accepted accounting principles, to assess our system of internal control structure as a part of your audit, and to review our compliance with applicable laws and regulations, we confirm, to the best of our knowledge and belief, the following representations. These representations are based on the information available to us as of March 23, 1998 (date).

PART I. AGENCY PROFILE

1. Name and address of the organization.

OFFICE OF PUBLIC DEFENDER
 200 Louisiana Avenue
 P.O. Box 2446
 Baton Rouge, Louisiana 70821-1046

2. List the population of the municipality or parish based upon the last official United States Census or most recent official census (municipalities and police jurisdictions only). Include the source of the information.

The 1990 Census lists population of East Baton Rouge Parish as 283,189 according to the Louisiana Directory of cities, towns, and villages.

3. List names, addresses, and telephone numbers of entity officials. [Include elected/appointed members of the governing board, chief executive and fiscal officer, and legal counsel.

393-5446	Michael A. Mitchell, Director	200 Louisiana Avenue, Baton Rouge, LA 70802
344-2774	Cyrus A. Green, Chairman	522 Europe St, Baton Rouge, LA 70802
344-9498	William J. Matthews, Jr.	529 Florida St, Ste. 200, Baton Rouge, LA 70804
383-1781	Walter C. Dumas	1201 Government St., Baton Rouge, LA 70802
346-2708	E. Frank Holloman	628 St. Louis St, Baton Rouge, LA 70802
336-5182	Gail Hensley	1821 N. Ardian Thru W., Baton Rouge, LA 70802
387-2786	James E. Barron	828 Main Street, Baton Rouge, LA 70802
387-9510	Chris B. Campbell	602 Government St, Baton Rouge, LA 70802

4. Period of time covered by this questionnaire:

January 1, 1997 thru December 31, 1997

5. The entity has been organized under the following provisions of the Louisiana Revised Statute (a) (LSA-RS) and, if applicable, local resolution/ordinance:

RS:144 - RS:148

6. Briefly describe the public services provided:

Provide legal representation for all indigent clients in the Parish of East Baton Rouge Parish who face the possibility of incarceration.

7. Expiration date of current elected/appointed official's term:

December 31, 1999 - Director

LEGAL COMPLIANCE

PART II. PUBLIC BID LAW

8. The provisions of the public bid law, LSA-RS Title 38:2712, and where applicable, the regulations of the Division of Administration, State Purchasing Office have been complied with.

Yes No

PART III. CODE OF ETHICS LAW FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

9. It is true that no employees or official 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 42:1301-1134.

Yes No

10. 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, 1990, under circumstances that would constitute a violation of LSA-RS 42:1118.

Yes No

PART IV. LAWS AFFECTING BUDGETING

11. We have complied with the state budgeting requirements of the Local Government Budget Law (1.SA-RS 39:1301-14) or the budget requirements of 1.SA-RS 38-43.

A. Local Budget Act

1. We have adopted a budget for the General Fund and all special revenue funds (1.SA-RS 39:1301).

2. The chief executive officer, or equivalent, has prepared a proposed budget that included a budget message, a proposed budget for the General Fund and each special revenue fund, and a budget adoption instrument that specified the chief executive's authority to make budgetary amendments without approval of the governing authority. Furthermore, the proposed expenditures did not exceed estimated funds to be available during the period (1.SA-RS 39:1304).

3. The proposed budget was submitted to the governing authority and made available for public inspection at least 15 days prior to the beginning of the budget year (1.SA-RS 39:1305).

4. To the extent that proposed expenditures were greater than \$250,000, we have made the budget available for public inspection and have advertised its availability in one official journal. The advertisement included the date, time, and place of the public hearing on the budget. A budget summary was published in the official journal at least 10 days prior to the public hearing. Notice has also been published certifying that all actions required by the Local Government Act have been completed (1.SA-RS 39:1306).

5. The proposed budget was made available for public inspection at the location required by 1.SA-RS 39:1307.

6. All action necessary to adopt and finalize the budget was completed prior to year end. The adopted budget contained the same information as that required for the proposed budget (1.SA-RS39:1304(c)).

7. After adoption, a certified copy of the budget has been retained by the chief executive officer or equivalent officer (1.SA-RS 39:1308).

8. The chief executive officer or equivalent notified in writing the governing authority during the year when actual receipts plus projected revenue collections for the year failed to meet budgeted revenues by five per cent or more, or when actual expenditures plus projected expenditures to year end exceeded budgeted expenditures by five per cent or more (1.SA-RS 39:1310).

9. The governing authority has amended its budget when notified, as provided by 1.SA-RS 39:1310 (1.SA-RS 39:1309).

Yes | No |

II. State Budget Requirements

1. The state agency has complied with the budgetary requirements of LSA-RS 39:43.

Yes No

PART V. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING LAWS

12. We have maintained our accounting records in such a manner as to provide evidence of legal compliance and the preparation of annual financial statements to comply with LSA-RS 24:314, 24:313, and/or 33:463.

Yes No

13. 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 44:34.

Yes No

14. We have filed our annual financial statements in accordance with LSA-RS 24:314, 33:463, and/or 39:52, as applicable.

Yes No

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

Yes No

PART VI. ASSET MANAGEMENT LAWS

16. We have maintained records of our general fixed assets and movable property, as required by LSA-RS 24:513 and/or 39:321-332, as applicable.

Yes No

PART VII. FISCAL AGENCY AND CASH MANAGEMENT LAWS

17. We have complied with the fiscal agency and cash management requirements of LSA-RS 39:1211-45 and 49:301-327, as applicable.

Yes No

PART VIII. DEBT RESTRICTION LAWS

18. It is true we have not incurred any indebtedness in excess of 90 days 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 1974 Louisiana Constitution, and LSA-RS 47:1803-4.

Yes | | No | |

19. We have complied with the debt limitation requirements of state law (LSA-RS 49:567).

Yes | | No | |

20. We have complied with the reporting requirements relating to the Fiscal Review Committee of the State Bond Commission (LSA-RS 39:1551).

Yes | | No | |

PART IX. REVENUE AND EXPENDITURE RESTRICTION LAWS

21. We have restricted the collections and expenditures of revenues to those amounts authorized by Louisiana statute, tax propositions, and budget ordinances.

Yes | | No | |

22. 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 14:138, and AGO opinion 79-129.

Yes | | No | |

23. It is true that no property or things of value have been leased, pledged, or granted to anyone in violation of Article VII, Section 14 of the 1974 Louisiana Constitution.

Yes | | No | |

PART X. QUESTIONS FOR SPECIFIC GOVERNMENTAL UNITS

Polic Juris

24. We have adopted a system of road administration that provides as follows:

- A. Approval of the governing authority of all expenditures, LSA-RS 48:754(A).
- B. Development of a capital improvement program on a selective basis, LSA-RS 48:754(A)(8)(F).
- C. Centralized purchasing of equipment and supplies, LSA-RS 48:754(A).

18. Centralized accounting, LSA-RS 48:754(A)
19. A construction program based on engineering plans and inspections, LSA-RS 48:754(A)(4)(H).
19. Selective maintenance program, LSA-RS 48:754(A)(4)(H).
20. Annual certification of compliance to the Legislative Auditor, LSA-RS 48:759(C).

Yes No

School Boards

23. We have complied with the general statutory, constitutional, and regulatory provisions of the Louisiana Department of Education, LSA-RS 17:51-401.

Yes No

26. We have complied with the regulatory stipules issued by the Louisiana Department of Education that governs the Minimum Voucher Program.

Yes No

Tax Collectors

27. We have complied with the general statutory requirements of LSA-RS 43, Chapter 6.

Yes No

Shoiffs

28. We have complied with the state supplemental pay regulations of LSA-RS 33:2218.8

Yes No

29. We have complied with LSA-RS 35:1432 relating to the feeding and keeping of prisoners.

Yes No

District Attorneys

30. We have complied with the regulations of the Louisiana Department of Social Services that relate to the Title IV-E Program.

Yes No

Assessors

31. We have complied with the regulatory requirements found in Title 47 of the Louisiana Revised Statutes.

Yes No

32. We have complied with the regulations of the Louisiana Tax Commission relating to the assessment of property.

Yes No

Clerks of Court

33. We have complied with USA-RS 13:751.980.

Yes No

Libraries

34. We have complied with the regulations of the Louisiana State Library.

Yes No

Municipalities

35. Minutes are taken at all meetings of the governing authority. (LSA-RS 42:7.1 (Act 665 of 1976).

Yes No

36. Minutes, ordinances, resolutions, budgets, and other official proceedings of the municipalities are published in the official journal. (LSA-RS 43:143-144 and R.S. 82-383.

Yes No

37. All official action taken by the municipality is conducted at public meeting. (LSA-RS 42:4.1-12 (Act 665 of 1976).

Yes No

38. We have submitted our applications for funding airport construction or development to the Department of Transportation and Development as required by LSA-RS 2:802.

Yes No

39. We have adopted a system of administration that provides for approval by the department for any expenditures of funds appropriated from the Transportation Trust Fund, and no funds have been expended without department approval. (LSA-RS 2:810).

Yes No

40. All project funds have been expended on the project and for no other purpose. (LSA-RS 2:810).

Yes No

41. We have certified to the Legislative Auditor, on an annual basis, that we have expended project funds in accordance with the standards established by law. (LSA-RS 2:811).

Yes No

Ports

42. We have submitted our applications for funding port construction or development to the Department of Transportation and Development as required by LSA-RS 34:3432.

Yes | | No | |

43. We have adopted a system of administration that provides for approval by the department for any expenditures of funds made out of state and local matching funds, and no funds have been expended without department approval (LSA-RS 34:3433).

Yes | | No | |

44. All project funds have been expended on the project and for no other purpose (LSA-RS 34:3435).

Yes | | No | |

45. We have established a system of administration that provides for the development of a capital improvement program on a selective basis, centralized purchasing of equipment and supplies, centralized purchasing of equipment and supplies, centralized accounting, and the selective maintenance and construction of port facilities based upon engineering plans and inspections (LSA-RS 34:3450).

Yes | | No | |

46. We have certified to the Legislative Auditor, on an annual basis, that we have expended project funds in accordance with the standards established by law (LSA-RS 34:3451).

Yes | | No | |

Severage Districts

47. We have complied with the statutory requirements of LSA-RS 33:2880-4159.

Yes | | No | |

Waterworks Districts

48. We have complied with the statutory requirements of LSA-RS 33:2811-3036.

Yes | | No | |

Utility Districts

49. We have complied with the statutory requirements of LSA-RS 33:4161-4333.

Yes | | No | |

Drainage and Irrigation Districts

50. We have complied with the statutory requirements of I.S.A.-RS 38:1681-1707 (Drainage Districts); I.S.A.-RS 38:1751-1784 (formerly Drainage Districts); I.S.A.-RS 38:1991-2048 (Levee and Drainage Districts); or I.S.A.-RS 38:2100-2123 (Irrigation Districts), as appropriate.

Yes No

Fire Protection Districts

51. We have complied with the statutory requirements of I.S.A.-RS 48:1490-1495.

Yes No

Other Special Districts

52. We have complied with those specific statutory requirements of state law applicable to our district.

Yes No

Local Public Corporations

53. We have complied with the award or grant restrictions relating to our receipt of public funds.

Yes No

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

Walker C. Dumas Secretary 6/29/93 Date
Walker C. Dumas

Treasurer _____ Date

Cyrus J. Amore President 6/29/93 Date
Cyrus J. Amore