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*Financial Report*  
*Thirty-Second Judicial District*  
*Indigent Defender Board*  
*Houma, Louisiana*  
*December 31, 1997*

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. This report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date JUL 24 1998

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December 31, 1997

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Bourgeois Bennett

**INDEPENDENT AUDITOR'S REPORT**

To the Thirty-Second Judicial District  
Indigent Defender Board,  
Houma, Louisiana.

We have audited the accompanying general-purpose financial statements of the Thirty-Second Judicial District Indigent Defender Board (the Board), State of Louisiana, a component unit of the Terrebonne Parish Consolidated Government, as of and for the year ended December 31, 1997, as listed in the table of contents. These general-purpose financial statements are the responsibility of the management of the Board. 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 the standards applicable to financial audits contained in *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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Thirty-Second Judicial District Indigent Defender Board as of December 31, 1997, 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 our report dated February 27, 1998 on our consideration of the Thirty-Second Judicial District Indigent Defender Board's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

*Bourgeois Bennett, L.L.C.*

Certified Public Accountants

Houma, La.,  
February 27, 1998.

**COMBINED BALANCE SHEET -**  
**GOVERNMENTAL FUND TYPE AND ACCOUNT GROUP**

**Thirty-Second Judicial District**  
**Indigent Defender Board**

December 31, 1997

	<u>Governmental</u> <u>Fund Type</u> <u>General</u>	<u>Account</u> <u>Group</u> <u>General</u> <u>Fixed</u> <u>Assets</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>
<b>Assets</b>			
Cash	\$ 86,787	\$ -	\$ 86,787
Investments	183,632	-	183,632
Due from other governmental units	34,481	-	34,481
Fixed assets	<u>-</u>	<u>76,268</u>	<u>76,268</u>
<b>Total assets</b>	<b><u>\$ 304,900</u></b>	<b><u>\$ 76,268</u></b>	<b><u>\$ 381,168</u></b>
<b>Liabilities</b>			
Accounts payable and accrued expenditures	<u>\$ 3,486</u>		<u>\$ 3,486</u>
<b>Commitments (Note 5)</b>			
<b>Equity and Other Credits</b>			
Investment in general fixed assets	-	\$ 76,268	76,268
Fund balance - unreserved	<u>301,414</u>	<u>-</u>	<u>301,414</u>
<b>Total equity and other credits</b>	<b><u>301,414</u></b>	<b><u>76,268</u></b>	<b><u>377,682</u></b>
<b>Total liabilities, equity and other credits</b>	<b><u>\$ 304,900</u></b>	<b><u>\$ 76,268</u></b>	<b><u>\$ 381,168</u></b>

See notes to financial statements.

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL -  
GOVERNMENTAL FUND TYPE - GENERAL FUND**

**Thirty-Second Judicial District  
Indigent Defender Board**

For the year ended December 31, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Grant fees:			
Louisiana Indigent Defender Board	\$ 113,864	\$ 123,230	\$ 9,366
Service fees:			
Terrebonne Parish Consolidated Government	218,850	248,723	19,873
City Court of Houma	53,789	45,918	(7,871)
Terrebonne Parish Sheriff	53,659	80,168	26,509
Terrebonne Parish District Attorney	52,800	74,960	22,160
Reimbursed fees from indigents	11,050	13,142	1,992
Miscellaneous - interest earned	10,500	10,669	669
<b>Total revenues</b>	<u>523,414</u>	<u>596,802</u>	<u>73,388</u>
<b>Expenditures</b>			
Current:			
General Government:			
Personal services:			
Salaries and related benefits	483,876	473,898	9,978
Supplies and materials:			
Office expenses and supplies	18,900	18,380	520
Books and subscriptions	1,922	3,344	(1,422)
Other services and charges:			
Professional services	-	4,848	(4,848)
Seminars	2,400	1,950	450
Travel	2,131	2,750	(619)
Insurance	1,242	8,219	(6,977)
Advertising	-	921	(921)
Bank charges	-	290	(290)
Fringe	-	687	(687)
Contracting legal education and dues	-	2,450	(2,450)
Occupancy	11,000	11,100	-
Utilities	3,287	2,377	(1,080)
Repairs and maintenance	4,987	2,933	1,954
Capital expenditures	15,000	15,580	(580)
<b>Total expenditures</b>	<u>343,015</u>	<u>547,454</u>	<u>14,399</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(19,341)</u>	<u>52,348</u>	<u>71,489</u>
<b>Fund Balance</b>			
Beginning of year	<u>249,064</u>	<u>248,096</u>	<u>968</u>
End of year	<u>\$ 229,723</u>	<u>\$ 300,444</u>	<u>\$ 71,489</u>

See notes to financial statements.

**NOTES TO FINANCIAL STATEMENTS****Thirty-Second Judicial District  
Indigent Defender Board**

December 31, 1997

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the Thirty-Second Judicial District Indigent Defender Board (the Board) conform to 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. The following is a summary of significant accounting policies:

**a) Reporting Entity**

The Board is a component unit of the Terrebonne Parish Consolidated Government (the Parish) and as such, these financial statements will be included in the comprehensive annual financial report (CAFR) of the Parish for the year ended December 31, 1997.

The Board has reviewed all of its activities and determined that there are no potential component units which should be included in its financial statements.

**b) 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 government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, 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.

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**b) Fund Accounting (Continued)**

**Governmental Funds**

Governmental Funds are those through which most governmental functions of the Board are financed. The acquisition, use and balances of the Board's expendable financial resources and the related liabilities are accounted for through Governmental Funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following is the Governmental Fund of the Board:

**General Fund** - The General Fund is the general operating fund of the Board. It is used to account for all financial resources and expenditures of the Board except those that are required to be accounted for in another fund.

**Account Group**

The General Fixed Assets Account Group is used to account for fixed assets not accounted for in proprietary or trust funds.

**c) Basis of Accounting**

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The Governmental Fund is accounted for using the modified accrual basis of accounting. Its revenues are recognized when they become measurable and available as net current assets. Court costs on fines and forfeitures imposed by the Board and city courts are recorded in the year they are collected by the tax collectors. Fees from indigents are recorded when available. Interest income on investments is recorded as revenue when the investments have matured and the income is available. Miscellaneous revenues are recorded as revenues when received in cash by the Board because they are generally not measurable until actually received.

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

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d) Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

e) Operating Budgetary Data

As required by the Louisiana Revised Statutes 39:1303, the Board adopted a budget for the General Fund. The budgetary practices include public notice of the proposed budget, public inspection and a public hearing on the budget prior to adoption. Any amendment involving the transfer of monies from one function to another or increases in expenditures must be approved by the Board. The Board did not amend its budget during the year. All budgeted amounts which are not expended, or obligated through contracts, lapse at year end.

The General Fund budget is adopted on a basis materially consistent with generally accepted accounting principles.

f) Bad Debts

The general-purpose financial statements for the Board contain no allowance for bad debts. Uncollectible amounts due for receivables are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivable. These amounts are not considered to be material in relation to the financial position or operations of the fund.

g) Investments

Investments consists of deposits in the Louisiana Asset Management Pool (LAMP). LAMP is an external pool which is operated in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. Rule 2a7 allows SEC-registered mutual funds to use amortized cost rather than market value to report net assets to complete share prices if certain conditions are met.



**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**h) Fixed Assets**

Fixed assets used in governmental fund type operations (fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. The Account Group is not a fund. It is concerned only with the measurement of financial position.

It is not involved with the measurement of results of operations. Public domain ("infrastructure") fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems, are not capitalized along with other fixed assets. No depreciation has been provided on fixed assets.

All fixed assets are valued at historical costs.

**i) Vacation and Sick Leave**

The employees of the Board are paid by the Thirty-Second Judicial District. After one year of service employees receive 10 days of vacation that must be used by year end or is lost. Also, employees have forty hours of sick leave per year. Upon termination, unused vacation for the year will be paid but sick leave will not be paid. There is no material accumulated vacation or sick leave liability to the Board at December 31, 1997.

**j) Encumbrances**

Encumbrance accounting, under which purchase orders, contracts and other commitments are recorded in the fund general ledger, is not utilized by the Board.

**k) Memorandum Only - Total Column**

The total column on the general-purpose financial statements is captioned "Memorandum Only" because they do not represent consolidated financial information and is presented only to facilitate financial analysis. The column does not present information that reflects financial position, results of operations or cash flows in accordance with generally accepted accounting principles. Interfund eliminations have not been made in the aggregation of this data.

**Note 2 - DEPOSITS AND INVESTMENTS**

Louisiana state law allows all political subdivisions to invest excess funds in obligations of the United States, certificates of deposit of state banks organized under laws of Louisiana and National Banks having their principal office in Louisiana or any other federally insured investment.

**Deposits:**

State law requires deposits (cash) of all political subdivisions to be fully collateralized at all times. Acceptable collateralization includes the FDIC insurance and securities purchased and pledged to the political subdivision. Obligations of the United States, the State of Louisiana and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the political subdivision or with an unaffiliated bank or trust company for the account of the political subdivision.

Deposits are categorized into three categories of credit risk.

Category 1 includes deposits covered by federal depository insurance or by collateral held by the Board or its agent, in the Board's name.

Category 2 includes deposits covered by collateral held by the pledging financial institution's trust department or its agent in the Board's name.

Category 3 includes deposits covered by collateral held by the pledging financial institution or its trust department or agents but not in the Board's name and deposits which are uninsured or uncollateralized.

The year and bank balances of deposits and the carrying amounts as shown on the combined balance sheet are as are as follows:

	Bank Balances			Book Balance
	Category			
	1	2	3	
Cash	<u>\$100,000</u>	<u>\$-</u>	<u>\$10,510</u>	<u>\$90,787</u>

**Note 2 - DEPOSITS AND INVESTMENTS (Continued)**

At December 31, 1997, cash in excess of the FDIC insurance, in the amount of \$78,538, was not collateralized by securities held by unaffiliated banks for the account of the depositories. The Governmental Accounting Standards Board (GASB), which promulgates the standards for accounting and financial reporting for state and local governments, considers these securities uncollateralized. Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement 3, Louisiana Revised Statute 59:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 15 days of being notified by the depositor that the fiscal agent has failed to pay deposited funds upon demand.

**Investments:**

The Board's investments are categorized to give an indication of the level of risk assumed by the entity at year end.

Category 1 includes investments that are insured or registered or for which the securities are held by the Board or its agent in the Board's name.

Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent, in the Board's name.

Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty or by its trust department or agent, but not in the Board's name, uninsured and unregistered.

Investments in the Louisiana Asset Management Pool, \$183,632, are not categorized as to credit risk because they are not evidenced by securities that exist in physical or book entry form.

**Note 3 - DUE FROM OTHER GOVERNMENTAL UNITS**

Amounts due from other governmental units at December 31, 1997 consisted of the following:

Terrebonne Parish Consolidated Government	\$18,044
Terrebonne Parish Sheriff	8,725
City Court of Houma	4,491
Terrebonne Parish District Attorney	<u>2,721</u>
Total	<u>\$34,081</u>

**Note 3 - DUE FROM OTHER GOVERNMENTAL UNITS (Continued)**

The amounts due from the Terrebonne Parish Consolidated Government, Terrebonne Parish Sheriff's Office, and City Court of Houma are for court costs on fines and forfeitures imposed by the Board. Amounts due from the Terrebonne Parish District Attorney are from the forfeiture of surety bonds in criminal proceedings.

**Note 4 - CHANGES IN FIXED ASSETS**

A summary of changes in fixed assets follows:

	Balance January <u>1, 1997</u>	<u>Additions</u>	Balance December <u>31, 1997</u>
Equipment	\$49,731	\$15,380	\$65,111
Furniture and fixtures	6,957	-	6,957
Law books	<u>4,000</u>	<u>-</u>	<u>4,000</u>
<b>Totals</b>	<b><u>\$60,688</u></b>	<b><u>\$15,380</u></b>	<b><u>\$76,068</u></b>

**Note 5 - COMMITMENTS**

Effective May 1, 1996, the Board entered into a sixty (60) month operating lease for office space in Houma, Louisiana. Commitments under the lease amount to \$11,100 per year through the year 2000 and \$3,700 in 2001. Rental expenditures incurred on the office lease in 1997 amounted to \$11,000.

**Note 6 - BOARD MEMBERS COMPENSATION**

Members of the Board served without compensation for the year ended December 31, 1997.

**SPECIAL REPORT OF CERTIFIED PUBLIC ACCOUNTANTS**



Bourgeois Bennett

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING BASED ON AN AUDIT OF GENERAL-  
PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

To the Thirty-Second Judicial District  
Indigent Defender Board,  
Houma, Louisiana.

We have audited the general-purpose financial statements of the Thirty-Second Judicial District Indigent Defender Board (the Board), a component unit of the Parish of Terrebonne, State of Louisiana, as of and for the year ended December 31, 1997, and have issued our report thereon dated February 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.

**Compliance**

As part of obtaining reasonable assurance about whether the Board's general-purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, 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.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Board's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one

or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the 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 over financial reporting and its operations that we consider to be material weaknesses.

This report is intended for the information of the Board of Commissioners, management, the State of Louisiana and the Legislative Auditor for the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

*Bougie Bennett, LLC.*

Certified Public Accountants.

Monroe, La.,  
February 27, 1998.

## SCHEDULE OF FINDINGS

### **Thirty-Second Judicial District Indigent Defenders Board**

For the year ended December 31, 1997

#### **Section I Summary of Auditor's Results**

##### **a) Financial Statements**

Type of auditor's report issued: unqualified

Internal control over financial reporting:

- Material weakness(es) identified?                    \_\_\_ yes     X  no
- Reportable condition(s) identified that are not  
  considered to be material weaknesses?            \_\_\_ yes     X  none reported

Noncompliance material to financial statements noted?    \_\_\_ yes     X  no

##### **b) Federal Awards**

Thirty Second Judicial District Indigent Defenders Board did not receive federal awards during the year ended December 31, 1997.

#### **Section II Financial Statement Findings**

No financial statement findings were reported during the audit for the year ended December 31, 1997.

#### **Section III Federal Award Findings and Questioned Costs**

Not applicable.



## REPORTS BY MANAGEMENT

## SCHEDULE OF PRIOR YEAR FINDINGS

### **Thirty-Second Judicial District Indigent Defenders Board**

For the year ended December 31, 1997

#### **Section I Internal Control and Compliance Material to the General-Purpose Financial Statements**

##### **Internal Control**

No material weaknesses were reported during the audit for the year ended December 31, 1996.  
No reportable conditions were reported during the audit for the year ended December 31, 1996.

##### **Compliance**

No compliance findings material to the general-purpose financial statements were noted during the audit for the year ended December 31, 1996.

#### **Section II Internal Control and Compliance Material to Federal Awards**

Thirty Second Judicial District Indigent Defenders Board did not receive federal awards during the year ended December 31, 1996.

#### **Section III Management Letter**

A management letter was not issued in connection with the audit for the year ended December 31, 1996.

## MANAGEMENT'S CORRECTIVE ACTION PLAN

### **Thirty-Second Judicial District Indigent Defenders Board**

For the year ended December 31, 1997

#### **Section I Internal Control and Compliance Material to the General-Purpose Financial Statements**

##### **Internal Control**

No material weaknesses were reported during the audit for the year ended December 31, 1997.  
No reportable conditions were reported during the audit for the year ended December 31, 1997.

##### **Compliance**

No compliance findings material to the general-purpose financial statements were noted during the audit for the year ended December 31, 1997.

#### **Section II Internal Control and Compliance Material to Federal Awards**

Thirty Second Judicial District Indigent Defenders Board did not receive federal awards during the year ended December 31, 1997.

#### **Section III Management Letter**

A management letter was not issued in connection with the audit for the year ended December 31, 1997.

**COMMUNICATIONS LETTER**



Bourgeois Bennett

## COMMUNICATIONS WITH BOARD OF COMMISSIONERS

To the Thirty-Second Judicial District  
Indigent Defender Board,  
Bossier, Louisiana.

We have audited the general-purpose financial statements of Thirty-Second Judicial District Indigent Defender Board (the Board) for the year ended December 31, 1997, and have issued our report thereon dated February 27, 1998. Professional standards require that we provide you with the following information related to our audit.

### 1) OUR RESPONSIBILITY UNDER GENERALLY ACCEPTED AUDITING STANDARDS AND GOVERNMENT AUDITING STANDARDS

As stated in our engagement letter, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance about whether the general-purpose financial statements are free of material misstatement. Because of the concept of reasonable assurance and because we did not perform a detailed examination of all transactions, there is a risk that material errors, fraud or other illegal acts may exist and not be detected by us.

As part of our audit, we considered the internal control of the Board. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the 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, the objective of our tests was not to provide an opinion on compliance with such provisions.

### 2) SIGNIFICANT ACCOUNTING POLICIES

Management has the responsibility for selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Board are described in Note 1 to the general-purpose financial statements. No other existing policies were changed during 1997. We noted no transac-

2) SIGNIFICANT ACCOUNTING POLICIES (Continued)

tions entered into by the Board during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

3) ACCOUNTING ESTIMATES

Accounting estimates are an integral part of the general-purpose financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the general-purpose financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements relate to the collectibility of accounts receivable and valuation of accrued expenditures. We evaluated the key factors and assumptions used to develop the estimates in determining that it is reasonable in relation to the financial statements taken as a whole. Management has provided us with representations concerning estimates.

4) SIGNIFICANT AUDIT ADJUSTMENTS

We did not initiate any significant audit adjustments during our recent audit. Year end adjustments and closing entries were prepared and provided to management.

This information is intended solely for the use of the Board of Commissioners and management of Thirty-Second Judicial District Indigent Defender Board and should not be used for any other purpose. However, this report is a matter of public record, and its distribution is not limited.

*Bougeon Bennett, LLC.*

Certified Public Accountants.