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Release Date 7/15/98

KEITH J. ROVIRA
Certified Public Accountant

**TWENTY-FOURTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**
Jefferson Parish, Louisiana
General Purpose Financial Statements
and Independent Auditor's Report
As of and for the Year Ended
December 31, 1997

CONTENTS

	<u>Statement</u>	<u>Page No.</u>
Independent Auditor's Report		1
General Purpose Financial Statements:		
Combined Balance Sheet - All Fund Types and Account Groups	A	4
Governmental Fund Types:		
Combined Statement of Revenues, Expenditures and Changes in Fund Balances	B	5
Combined Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual	C	6
Notes to the Financial Statements		8
Combining and Individual Fund Financial Statements:		
Special Revenue Funds:		
Combining Balance Sheet		18
Combining Statement of Revenues, Expenditures and Changes in Fund Balances		19
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - District Assistance Fund		20

	<u>Statement</u>	<u>Page</u> <u>No.</u>
Supplemental Information Schedules:		
Summary Schedule of Prior Audit Findings		22
Corrective Action Plan for Current Year Audit Findings		23
Other Report Required by <u>Government Auditing Standards:</u>		
Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <u>Government Auditing Standards</u>		25

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INDEPENDENT AUDITOR'S REPORT

Twenty-Fourth Judicial District
Indigent Defender Board
Jefferson Parish, Louisiana

I have audited the accompanying general purpose financial statements of the Twenty-Fourth Judicial District Indigent Defender Board 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 Twenty-Fourth Judicial District Indigent Defender Board. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards contained in the Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I 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 general purpose 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Twenty-Fourth Judicial District Indigent Defender Board as of December 31, 1997, and the results of operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated June 1, 1998, on my consideration of the Twenty-Fourth Judicial District Indigent Defender Board's compliance and internal control over financial reporting based on an audit of financial statements performed in accordance with Government Auditing Standards. This report is presented separately after the notes to the financial statements of this audit report.

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Twenty-Fourth Judicial District Indigent Defender Board. This information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.



Keith J. Rovira
Certified Public Accountant

June 1, 1998

GENERAL PURPOSE FINANCIAL STATEMENTS

TWENTY-FOURTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
Jefferson Parish, Louisiana
Combined Balance Sheet
All Fund Types and Account Groups
December 31, 1997

Statement A

	<u>Governmental</u>		<u>Account Groups</u>	
	<u>General</u>	<u>Special</u>	<u>General</u>	<u>General</u>
	<u>Fund</u>	<u>Revenue</u>	<u>Fixed</u>	<u>Long-Term</u>
			<u>Assets</u>	<u>Obligations</u>
<u>ASSETS</u>				
Cash (Note B)	\$805,875	\$618,125	-	-
Equipment (Note C)	-	-	\$79,971	-
Amount to be provided for retirement of general long-term obligations (Note F)	-	-	-	\$16,696
TOTAL ASSETS	<u>\$805,875</u>	<u>\$618,125</u>	<u>\$79,971</u>	<u>\$16,696</u>
 <u>LIABILITIES, EQUITY</u>				
<u>AND OTHER CREDITS</u>				
Liabilities:				
Accounts payable	\$8,384	-	-	-
Compensated absences payable (Note F)	-	-	-	\$16,696
Total Liabilities	<u>8,384</u>	<u>-</u>	<u>-</u>	<u>16,696</u>
 Equity and Other Credits:				
Investment in general fixed assets	-	-	\$79,971	-
Fund balances:				
Reserved for petty cash	806	-	-	-
Unreserved - undesignated	<u>796,685</u>	<u>\$618,125</u>	<u>-</u>	<u>-</u>
Total Equity and Other Credits	<u>797,491</u>	<u>618,125</u>	<u>79,971</u>	<u>-</u>
 TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	 <u>\$805,875</u>	 <u>\$618,125</u>	 <u>\$79,971</u>	 <u>\$16,696</u>

The accompanying notes are an integral part of this statement.

Total
(Memorandum
Only)

\$1,424,000
79,971

16,696

\$1,520,667

\$8,384

16,696

25,080

79,971

806

1,414,810

1,495,587

\$1,520,667

TWENTY-FOURTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
 Jefferson Parish, Louisiana
 Combined Statement of Revenues, Expenditures
 and Changes in Fund Balances
 Governmental Fund Types
 For the Year Ended December 31, 1997

Statement B

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General Fund</u>	<u>Special Revenue</u>	
<u>REVENUES</u>			
Court costs	\$1,350,979	-	\$1,350,979
Bail bond forfeitures and license fees	216,820	-	216,820
Intergovernmental revenue - Louisiana Indigent Defender Board	-	\$369,969	369,969
Interest earnings	<u>24,839</u>	<u>18,116</u>	<u>42,955</u>
Total Revenues	<u>1,592,638</u>	<u>388,085</u>	<u>1,980,723</u>
 <u>EXPENDITURES</u>			
Attorneys' fees	1,130,750	247,713	1,378,463
Salaries and related benefits	121,600	-	121,600
Other professional services	113,314	188,916	302,230
Operating services	54,343	4,150	58,493
Continuing education and travel	345	24,764	25,109
Capital outlay - equipment acquisition	<u>268</u>	<u>18,581</u>	<u>18,849</u>
Total Expenditures	<u>1,420,620</u>	<u>484,124</u>	<u>1,904,744</u>
Excess (Deficiency) of Revenues over over Expenditures	172,018	(96,039)	75,979
Fund Balance at Beginning of Year	<u>624,667</u>	<u>714,164</u>	<u>1,338,831</u>
Fund Balance at End of Year	<u>\$796,685</u>	<u>\$618,125</u>	<u>\$1,414,810</u>

The accompanying notes are an integral part of this statement.

TWENTY-FOURTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
 Jefferson Parish, Louisiana
 Combined Statement of Revenues, Expenditures
 and Changes in Fund Balance -
 Budget (GAAP Basis) and Actual
 For the Year Ended December 31, 1997

Statement C

	General Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Court costs	\$1,400,000	\$1,350,979	\$(49,021)
Bail bond forfeitures and license fees	-	216,820	216,820
Intergovernmental revenue - Louisiana Indigent Defender Board	-	-	-
Interest earnings	-	24,839	24,839
Total Revenues	1,400,000	1,592,638	192,638
EXPENDITURES			
Attorneys' fees	1,107,000	1,130,750	(23,750)
Salaries and related benefits	128,000	121,600	6,400
Other professional services	88,000	113,314	(25,314)
Operating services	65,537	54,343	11,194
Continuing education and travel	-	345	(345)
Capital outlay - equipment acquisition	8,000	268	7,732
Total Expenditures	1,396,537	1,420,620	(24,083)
Excess (Deficiency) of Revenues over Expenditures	3,463	172,018	168,555
Fund Balance at Beginning of Year	562,213	624,667	62,454
Fund Balance at End of Year	\$565,676	\$796,685	\$231,009

The accompanying notes are an integral part of this statement.

<u>Special Revenue Fund</u>			<u>Totals (Memorandum Only)</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
-	-	-	\$1,400,000	\$1,350,979	\$(49,021)
-	-	-	-	216,820	216,820
\$329,676	\$369,969	\$40,293	329,676	369,969	40,293
-	18,116	18,116	-	42,955	42,955
<u>329,676</u>	<u>388,085</u>	<u>58,409</u>	<u>1,729,676</u>	<u>1,980,723</u>	<u>251,047</u>
247,000	247,713	(713)	1,354,000	1,378,463	(24,463)
-	-	-	128,000	121,600	6,400
111,000	188,916	(77,916)	199,000	302,230	(103,230)
10,000	4,150	5,850	75,537	58,493	17,044
30,000	24,764	5,236	30,000	25,109	4,891
<u>5,000</u>	<u>18,581</u>	<u>(13,581)</u>	<u>13,000</u>	<u>18,849</u>	<u>(5,849)</u>
<u>403,000</u>	<u>484,124</u>	<u>(81,124)</u>	<u>1,799,537</u>	<u>1,904,744</u>	<u>(105,207)</u>
(73,324)	(96,039)	(22,715)	(69,861)	75,979	145,840
<u>579,262</u>	<u>714,164</u>	<u>134,902</u>	<u>1,141,475</u>	<u>1,338,831</u>	<u>197,356</u>
<u>\$505,938</u>	<u>\$618,125</u>	<u>\$112,187</u>	<u>\$1,071,614</u>	<u>1,414,810</u>	<u>\$343,196</u>

NOTES TO THE FINANCIAL STATEMENTS

TWENTY-FOURTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
Jefferson Parish, Louisiana
Notes to the Financial Statements
December 31, 1997

INTRODUCTION

The Twenty-Fourth Judicial District Indigent Defender Board, established in compliance with Louisiana Revised Statute 15:144-149, provides counsel to represent indigents (needy individuals) in criminal cases at the district court level. The judicial district encompasses Jefferson Parish, Louisiana. The board is composed of seven members who are appointed by the district court. Revenues to finance the board's operations are provided primarily from court costs on fines imposed by the various courts within the district. The board also receives monies from a grant-in-aid program intended to supplement financial assistance in felony cases to district indigent defender boards that have a need for this type of funding.

Board members serve without compensation.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Presentation

The accompanying general purpose financial statements of the Twenty-Fourth 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.

2. Reporting 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 statutes that create the boards also give each of the boards control over all of their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for funding deficits and operating deficiencies, and fiscal management for controlling the collection and disbursement of funds. Therefore, the board reports as an independent reporting entity and the financial statements include only the transactions of the Twenty-Fourth Judicial District Indigent Defender Board. Furthermore, the Jefferson Parish Council does not include the Indigent Defender Board as a component unit in its comprehensive annual financial report.

TWENTY-FOURTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
Jefferson Parish, Louisiana
Notes to the Financial Statements
December 31, 1997

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Fund Accounting

The board uses funds (General Fund and Special Revenue Funds) and account groups (General Fixed Assets Account Group and General Long-Term Debt Account Group) 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 and 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 and general operating expenditures.

Funds of the indigent defender board are classified as governmental funds. Governmental funds account for the board's general activities, including the collection and disbursement of specific or legally restricted monies and the acquisition or construction of general fixed assets. The governmental funds of the indigent defender board are the General Fund and the Special Revenue Funds and they are described as follows:

a. General Fund

The General Fund is the general operating fund of the board, and it accounts for all financial resources except those accounted for in the Special Revenue Funds.

b. Special Revenue Funds

The Special Revenue Funds account for the collection and disbursement of earmarked monies. The board has two separate Special Revenue Funds, the District Assistance Fund and the Capital Cases Fund.

The District Assistance Fund is a grant-in-aid program intended to supplement financial assistance in felony cases to district indigent defender boards that have a

TWENTY-FOURTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
Jefferson Parish, Louisiana
Notes to the Financial Statements
December 31, 1997

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

need for this type of funding. This Special Revenue Fund was established in order to separately account for the receipt of monies from the Louisiana Indigent Defender Board and the disbursement of those funds in accordance with the rules of the program.

The Capital Cases Fund was set up in order to separately account for the receipt of monies from the Louisiana Indigent Defender Board and the disbursement of those funds for the particular purpose of defraying costs associated with capital cases.

4. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and liabilities generally are included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues (General Fund):

Court costs and bail bond forfeiture and license fees are recorded in the year they are collected by the appropriate courts.

Revenues (Special Revenue Funds):

Intergovernmental revenues received from the Louisiana Indigent Defender Board make up substantially all of the revenues of the District Assistance Fund and the Capital Cases Fund.

Interest revenue earned on all funds is recorded in the year in which it is earned.

Expenditures (General Fund and Special Revenue Funds):

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

TWENTY-FOURTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
Jefferson Parish, Louisiana
Notes to the Financial Statements
December 31, 1997

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

5. Budgets

State law does not make it mandatory for indigent defender boards to prepare and adopt annual budgets for the General Fund or the Special Revenue Funds. However, for 1997, the board adopted annual budgets for the General Fund and the District Assistance Special Revenue Fund. There was no activity in the Capital Cases Special Revenue Fund for 1997, therefore, no budget was established for it. The budgets were prepared on the modified accrual basis of accounting. Both budgets were approved on December 26, 1996. The board amended the General Fund budget on January 28, 1997.

6. Encumbrances

The board does not use encumbrance accounting.

7. Cash

Cash includes amounts in interest bearing demand deposit accounts. Under state law, the board may deposit funds in demand deposit accounts, interest bearing demand deposit accounts, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

8. Fixed Assets

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized and reported in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

9. Compensated Absences (Vacation and Sick Leave)

Full-time employees of the board earn and accumulate vacation and sick leave at various rates, depending on their length of service. Employees on the payroll, prior to April 26, 1986, may carry a maximum of 90 days of unused vacation leave from one calendar year to another. Those employees hired on or after April 26, 1986, may carry a maximum of 20 days of unused vacation leave from one calendar year to another. Upon separation from employment, and provided that certain conditions have been met as set forth in the policy adopted by the board, employees are paid for unused vacation leave according to the provisions of the leave policy and the hourly rates of each applicable employee.

TWENTY-FOURTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
 Jefferson Parish, Louisiana
 Notes to the Financial Statements
 December 31, 1997

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

All full-time employees earn one-half day of sick leave each biweekly pay period worked. There is no limit on the amount of sick leave that may be accumulated and carried forward from one year to the next. Upon separation from employment, employees who were hired before April 26, 1986, receive compensation for one-half of all unused sick leave remaining at the time of separation. Employees hired on or after April 26, 1986, receive compensation for no more than 40 days of unused sick leave.

The liability that the board has to its employees for accumulated vacation and sick leave is calculated by multiplying the applicable pay rate for each employee by the number of hours of leave time eligible for compensation at December 31, 1997. The cost of current leave privileges, computed in accordance with GASB Codification Section C60, is recognized as a current-year expenditure in the General Fund when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

10. Total Column on Balance Sheet

The total column on the balance sheet is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

NOTE B - CASH

At December 31, 1997, the carrying amounts (book balances) of cash of the board totaled \$1,424,000 and are listed as follows:

Cash in interest bearing demand deposit accounts	<u>\$1,424,000</u>
Total	<u>\$1,424,000</u>

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

TWENTY-FOURTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
 Jefferson Parish, Louisiana
 Notes to the Financial Statements
 December 31, 1997

NOTE B - CASH (CONTINUED)

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 \$1,464,293 in bank balances. These deposits were secured from risk by \$100,806 of federal deposit insurance and \$1,363,487 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the board that the fiscal agent has failed to pay deposited funds upon demand.

NOTE C - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets (office furnishings and equipment) follows:

Balance, January 1, 1997	\$92,086
Additions	18,776
Deletions	<u>(30,891)</u>
Balance, December 31, 1997	<u>\$79,971</u>

NOTE D - PENSION PLAN

All full-time employees of the indigent defender board are members of either, the Parochial Employees Retirement System of Louisiana (System), a multiple-employer (cost-sharing), public employee retirement system, or the Employees' Retirement System of Jefferson Parish (ERSJP), a defined benefit pension plan administered by a separate board of trustees. Both plans are controlled and administered by a separate board of trustees. The ERSJP covers employees who

TWENTY-FOURTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
Jefferson Parish, Louisiana
Notes to the Financial Statements
December 31, 1997

NOTE D - PENSION PLAN (CONTINUED)

were hired prior to December 15, 1979. As of that date, the ERSJP was merged with the System and members of the ERSJP also became members of the System. Employees hired subsequent to the merger of the two systems may participate only in the System. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. Indigent defender board employees participate in Plan A.

Benefits for employees who participate in both the ERSJP and the System are provided principally by the System. For such employees, the benefits provided by the ERSJP are limited to amounts resulting from differences between benefits provided by the two systems.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of credited service, or at any age with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of the member's final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only, prior to January 1, 1980, the benefit is equal to one per cent of the final-average salary plus \$24 for each year of supplemental plan only service earned prior to January 1, 1980. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average.

Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

The System and ERSJP issue an annual publicly available financial report that includes financial statements and required supplementary information for the System. The System's report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504) 928-1361. The ERSJP's report may be obtained by writing to the

TWENTY-FOURTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
Jefferson Parish, Louisiana
Notes to the Financial Statements
December 31, 1997

NOTE D - PENSION PLAN (CONTINUED)

Employees' Retirement System of Jefferson Parish, Room 520, Post Office Box 9, Gretna, Louisiana 70054, or by calling (504) 364-2668.

Funding Policies

For the System, under Plan A, members of the System are required to contribute 9.50% of their annual covered salary and the board is required to contribute at an actuarially determined rate. The employer contribution rate for the year ended December 31, 1997 was 7.75% of annual covered payroll. Contributions to the System also include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the board are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

The board's contributions to the System under Plan A for the year's ended December 31, 1997, 1996 and 1995, were \$6,544, \$6,293 and \$6,294, respectively, and these amounts equaled the required contributions for each year.

For ERSJP, the employer contribution rate for the year ended December 31, 1997 was 1.22% of annual covered payroll. The board's contributions to the ERSJP plan for the year's ended December 31, 1997, 1996 and 1995, were \$3,304, \$3,065 and \$2,684, respectively, and these amounts equaled the required contributions for each year. The employee contribution rate is .8% of annual covered payroll minus \$4 per month.

NOTE E - LEASES

Operating leases are all leases that do not meet the criteria of capital leases. Effective January 1, 1997, the indigent defender board leased office space under a formal lease agreement for 12 months at \$700 per month. In addition, effective November 1, 1994, the board leased other office space at a monthly rental of \$1,000 per month, on a month-to-month basis.

TWENTY-FOURTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
 Jefferson Parish, Louisiana
 Notes to the Financial Statements
 December 31, 1997

NOTE F - COMPENSATED ABSENCES AND LONG-TERM OBLIGATIONS

At December 31, 1997, employees of the board had accumulated and vested \$16,696 of employee vacation and sick leave benefits, which were computed in accordance with GASB Codification Section C60. This amount is recorded within the general long-term obligations account group.

The following is a summary of long-term obligation transactions of compensated absences during the year:

	<u>Compensated Absences</u>
Long-term obligations payable at January 1, 1997	\$20,040
Additions	10,560
Deductions	<u>(13,904)</u>
Long-term obligations payable at December 31, 1997	<u>\$16,696</u>

There were no other long-term obligations during the year.

NOTE G - LITIGATION AND CLAIMS

As of December 31, 1997, no liability is required to be accrued in the general purpose financial statements of the indigent defender board under the provisions of GASB Codification Section C50.

NOTE H - BOARD COSTS NOT INCLUDED IN THE FINANCIAL STATEMENTS

The accompanying financial statements do not include costs for office space and utilities for the office on the eastbank of the Mississippi River in Jefferson Parish's First Parish Court, nor for the office on the westbank in the Parish's Juvenile Court.

NOTE I - RESIDUAL EQUITY TRANSFER

The remaining fund balance of the Capital Cases Special Revenue Fund totaling \$2,092 was transferred into the District Assistance Special Revenue Fund in 1997.

**COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS**

TWENTY-FOURTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
 Jefferson Parish, Louisiana
 Combining Balance Sheet
 Special Revenue Funds
 December 31, 1997

	<u>District Assistance Fund</u>	<u>Capital Cases Fund</u>	<u>Total (Memorandum) Only</u>
<u>ASSETS</u>			
Cash	\$ <u>618,125</u>	-	\$ <u>618,125</u>
TOTAL ASSETS	\$ <u>618,125</u>	-	\$ <u>618,125</u>
 <u>LIABILITIES AND FUND BALANCE</u>			
Liabilities	-	-	-
Fund balances:			
Unreserved - undesignated	\$ <u>618,125</u>	-	\$ <u>618,125</u>
TOTAL LIABILITIES FUND BALANCE	\$ <u>618,125</u>	-	\$ <u>618,125</u>

The accompanying notes are an integral part of this statement.

TWENTY-FOURTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
 Jefferson Parish, Louisiana
 Combining Statement of Revenues, Expenditures
 and Changes in Fund Balances
 Special Revenue Funds
 For the Year Ended December 31, 1997

	<u>District Assistance Fund</u>	<u>Capital Cases Fund</u>	<u>Total (Memorandum) Only</u>
REVENUES			
Intergovernmental revenue - Louisiana Indigent Defender Board	\$369,969	-	\$369,969
Interest earnings	<u>18,116</u>	<u>-</u>	<u>18,116</u>
Total Revenues	<u>388,085</u>	<u>-</u>	<u>388,085</u>
EXPENDITURES			
Attorneys' fees	247,713	-	247,713
Other professional services	188,866	\$50	188,916
Operating services	4,074	76	4,150
Continuing education and travel	24,764	-	24,764
Capital outlay - equipment acquisition	<u>18,581</u>	<u>-</u>	<u>18,581</u>
Total Expenditures	<u>483,998</u>	<u>126</u>	<u>484,124</u>
(Deficiency) of Revenues over Expenditures	(95,913)	(126)	(96,039)
Fund Balance at Beginning of Year	711,946	2,218	714,164
Residual equity transfer (Note I)	<u>2,092</u>	<u>\$(2,092)</u>	<u>-</u>
Fund Balance at End of Year	<u>\$618,125</u>	<u>-</u>	<u>\$618,125</u>

The accompanying notes are an integral part of this statement.

TWENTY-FOURTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
 Jefferson Parish, Louisiana
 Statement of Revenues, Expenditures
 and Changes in Fund Balance - Budget
 (GAAP Basis) and Actual
 District Assistance Fund
 For the Year Ended December 31, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>REVENUES</u>			
Intergovernmental revenue -			
Louisiana Indigent			
Defender Board	\$329,676	\$369,969	\$40,293
Interest earnings	<u> -</u>	<u>18,116</u>	<u>18,116</u>
Total Revenues	<u>329,676</u>	<u>388,085</u>	<u>58,409</u>
<u>EXPENDITURES</u>			
Attorneys' fees	247,000	247,713	(713)
Other professional services	111,000	188,916	(77,916)
Operating services	10,000	4,150	5,850
Continuing education and			
travel	30,000	24,764	5,236
Capital outlay - equipment			
acquisition	<u>5,000</u>	<u>18,581</u>	<u>(13,581)</u>
Total Expenditures	<u>403,000</u>	<u>484,124</u>	<u>(81,124)</u>
(Deficiency) of Revenues			
over Expenditures	(73,324)	(96,039)	(22,715)
Fund Balance at			
Beginning of Year	<u>579,262</u>	<u>714,164</u>	<u>134,902</u>
Fund Balance at			
End of Year	<u>\$505,938</u>	<u>\$618,125</u>	<u>\$112,187</u>

The accompanying notes are an integral part of this statement.

SUPPLEMENTAL INFORMATION SCHEDULES

TWENTY-FOURTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
Jefferson Parish, Louisiana
Supplemental Information Schedules
Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 1997

Reference No.: 1

Fiscal Year Finding Initially Occurred: Has existed from inception.

Finding Described: The size of the board's operations and its limited staff preclude an adequate segregation of duties and other features of an adequate system of internal accounting control.

Corrective Action and Additional Explanation: Management utilized existing personnel and rearranged their duties in order to eliminate the inadequacy in the internal control structure.

TWENTY-FOURTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
Jefferson Parish, Louisiana
Supplemental Information Schedules
Corrective Action Plan for Current Year Audit Findings
For the Year Ended December 31, 1997

There were no current year audit findings.

**OTHER REPORT REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

KEITH J. ROVIRA
CERTIFIED PUBLIC ACCOUNTANT
3331 METAIRIE ROAD
METAIRIE, LOUISIANA 70001-5297
(504) 831-4040

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

Twenty-Fourth Judicial District
Indigent Defender Board
Jefferson Parish, Louisiana

I have audited the general purpose financial statements of the Twenty-Fourth Judicial District Indigent Defender Board, as of and for the year ended December 31, 1997, and have issued my report thereon dated June 1, 1998. I conducted my 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 a part of obtaining reasonable assurance about whether the Twenty-Fourth Judicial District Indigent Defender Board's general purpose financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations and contracts, noncompliance with which could have a direct and material effect on the determination of the financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my 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 my audit, I considered the Twenty-Fourth Judicial District Indigent Defender Board's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose

financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control 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 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. I noted no matters involving the internal control over financial reporting and its operations that I consider to be material weaknesses.

This report is intended solely for the use of management and the State of Louisiana Legislative Auditor and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report which, upon acceptance by the State of Louisiana Legislative Auditor, is a matter of public record.



Keith J. Rovira
Certified Public Accountant

June 1, 1998