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**TWENTY-FIRST JUDICIAL DISTRICT INDIGENT DEFENDER BOARD**  
Financial Statements and Independent Auditor's Report  
Year Ended 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. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7-1-98

**TWENTY-FIRST JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
Amite, Louisiana**

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

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2011 Rue Simone  
Hammond, Louisiana 70403  
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**INDEPENDENT AUDITOR'S REPORT**

Board of Directors  
Twenty-First Judicial District  
Indigent Defender Board  
Amite, Louisiana 70422

I have audited the accompanying general purpose financial statements of the Twenty-First 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 Twenty-First Judicial District Indigent Defender Board's management. 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 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 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-First 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*, I have also issued my report dated June 18, 1998, on my consideration of the Twenty-First Judicial District Indigent Defender Board's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grants.



Hammond, Louisiana  
June 18, 1998

**TWENTY-FIRST JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
Amite, Louisiana  
ALL FUND TYPES AND ACCOUNT GROUPS**

**Balance Sheet, December 31, 1997**

	<u>ACCOUNT GROUP</u>		
	Governmental Funds - General Fund	General Fixed Assets	Total (Memorandum Only)
<b><u>ASSETS</u></b>			
Cash and cash equivalents	\$ 279,043	\$ -	\$ 279,043
Investments	164,964	-	164,964
Receivables	54,295	-	54,295
Prepaid items	4,148	-	4,148
Other assets: security deposit	529	-	529
Equipment and furniture		60,088	60,088
<b>TOTAL ASSETS</b>	<b><u>\$ 502,979</u></b>	<b><u>\$ 60,088</u></b>	<b><u>\$ 563,067</u></b>
<b><u>LIABILITIES, EQUITY, AND OTHER CREDITS</u></b>			
Liabilities:			
Accounts payable	\$ 2,894	\$ -	\$ 2,894
Payroll taxes	1,049	-	1,049
<b>TOTAL LIABILITIES</b>	<b><u>\$ 3,943</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 3,943</u></b>
Equity and Other Credits:			
Investment in general fixed assets	\$ -	\$ 60,088	\$ 60,088
Fund balances:			
Unreserved - undesignated	499,036	-	499,036
<b>TOTAL FUND EQUITY</b>	<b><u>\$ 499,036</u></b>	<b><u>\$ 60,088</u></b>	<b><u>\$ 559,124</u></b>
<b>TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS</b>	<b><u>\$ 502,979</u></b>	<b><u>\$ 60,088</u></b>	<b><u>\$ 563,067</u></b>

The accompanying notes are an integral part of this statement.

**TWENTY-FIRST JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
Amite, Louisiana  
GOVERNMENTAL FUND - GENERAL FUND**

**Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year Ended December 31,1997**

<b><u>REVENUES</u></b>	\$	522,693
Court cost on fines and forfeitures		106,068
Fees from indigents		117,115
State grants		12,127
Interest earnings		50
Miscellaneous income		<u>758,053</u>
<b>Total Revenues</b>	<b>\$</b>	<b>758,053</b>
<b><u>EXPENDITURES</u></b>	\$	566,410
Salaries and related benefits		1,769
Other attorneys		9,825
Professional fees		1,450
Conference		1,254
Dues		450
Expert witness fees		981
Conflict cases		11,248
Block grant expense		11,486
Insurance		6,897
Office supplies		1,675
Repairs and maintenance		1,877
Uniforms		9,055
Utilities		33,971
Capital outlay		10,800
Travel		6,000
Rent - office		994
Rent - storage		1,152
Publications		1,796
Postage		6
Bank charges		335
Photocopy expenses		400
Software manintenance		1,188
Training		350
Outside Services		611
Supplies		<u>681,980</u>
<b>Total Expenditures</b>	<b>\$</b>	<b>681,980</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$</b>	<b><u>76,073</u></b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>		<u>422,963</u>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$</b>	<b><u><u>499,036</u></u></b>

The accompanying notes are an integral part of this statement.

**TWENTY-FIRST JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
Amite, Louisiana  
Notes to Financial Statements  
As of and for the Year Ended December 31, 1997**

INTRODUCTION

The Twenty-First Judicial District Indigent Defender Board (Indigent Defender Board) was established in compliance with Louisiana Revised Statutes, to provide and compensate counsel appointed to represent indigents in criminal and quasi-criminal cases on the district court level. The judicial district encompasses the parishes of Livingston, St. Helena and Tangipahoa, Louisiana. The Indigent Defender Board is comprised of seven members who shall be appointed by the Judges of the Twenty-First Judicial District Court, for terms not to exceed five years. Members shall serve without compensation, but may be reimbursed for necessary out-of-pocket expenses. The Indigent Defender Board has both full and part-time employees.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the Twenty-First 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. 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 created the district boards also gave each of the boards control over their own 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 Indigent Defender Board reports as an independent reporting entity, not as a component unit and the general purpose financial statements include only the transactions of the Indigent Defender Board.

**TWENTY-FIRST JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
Amite, Louisiana  
Notes to Financial Statements (continued)**

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

Bond forfeiture fees and fees from indigents are recognized when they become measurable and available as net current assets. The fees are considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenue at that time. Grants are recognized as income when measurable and available as net current assets.

Expenditures

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

E. BUDGETARY PRACTICES

The Indigent Defender Board is not defined as a political subdivision as per R.S. 39:1302, and therefore not required to have a budget. The Indigent Defender Board did not prepare a budget for 1997.

**TWENTY-FIRST JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
Amite, Louisiana  
Notes to Financial Statements (continued)**

**F. CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposits, and interest bearing demand deposits, and time deposits. Cash and cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the board may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States. Cash and cash equivalents are insured through the Federal Deposit Insurance Corporation.

**G. INVESTMENTS**

Investments are limited by Louisiana Revised Statute (R.S.) 33:2955 and the board's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are recorded at cost plus accrued interest. Investments are insured through the Federal Deposit Insurance Corporation.

**H. PREPAID ITEMS**

The prepaid items represent unexpired insurance cost that was paid in 1997.

**I. FIXED ASSETS**

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

**J. COMPENSATED ABSENCES**

Vacation and sick leave policies are set by the Indigent Defender Board. Employees receive four weeks vacation if continuously employed for ten years, three weeks if continuously employed for five years and two weeks if continuously employed for one year. Vacation leave does not accrue. Sick leave is accumulated at the rate of one day per month beginning with the first full month of employment. Sick leave may be accrued up to a maximum of ninety days. Accrued sick leave will not be paid to an employee upon termination; therefore, no accruals for sick leave are reflected in these general purpose financial statements. The holidays designated as court holidays by the State Legislature are observed.



**TWENTY-FIRST JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
Amite, Louisiana  
Notes to Financial Statements (continued)**

**K. RETIREMENT SYSTEM**

Employees of the Indigent Defender Board participate in the Social Security System. The attorneys began participation in the Social Security System as of July 1991. The Indigent Defender Board remits matching portions of the social security contributions. The Indigent Defender Board has no liability for employee pension benefits.

**L. LONG-TERM OBLIGATIONS**

There were no long-term obligations at December 31, 1997.

**M. FUND EQUITY**

Reservations of equity show amounts that are not appropriate for expenditure or are legally restricted for specific uses. The purpose for each is indicated by the account title on the face of the balance sheet.

**N. TOTAL COLUMNS ON STATEMENTS**

The total columns on the statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**2. CASH AND CASH EQUIVALENTS**

At December 31, 1997, the Indigent Defender Board has cash and cash equivalents totaling \$279,043. as follows:

Interest bearing demand deposits	\$ 279,043.
	-----
Total	\$ 279,043.
	=====

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 Indigent Defender Board has \$291,840 in deposits (collected bank balances). These deposits are secured from risk by \$269,516 of federal deposit insurance and \$15,988 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3). The remaining balance of \$6,336 is not secured by the pledge of securities and is a violation of state law.

**TWENTY-FIRST JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
Amite, Louisiana  
Notes to Financial Statements (continued)**

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 3, R.S. 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.

3. INVESTMENTS

At December 31, 1997, the Indigent Defender Board has investments totaling \$ 164,964 as follows:

	<u>Carrying Amount</u>	<u>Market Value</u>
Certificate of Deposit	\$ 31,474	\$ 31,474.
Certificate of Deposit	14,546.	14,546.
Certificate of Deposit	37,993.	37,993.
Certificate of Deposit	55,659.	55,659.
Certificate of Deposit	25,292.	25,292.
	-----	-----
Total	\$164,964.	\$164,964.
	=====	=====

The Indigent Defender Board invests some of its available cash in Certificates of Deposit (CDs). Time deposits with original maturities of 90 days or more are considered to be investments. These certificates are insured by federal deposit insurance and or pledged securities.

4. RECEIVABLES

The following is a summary of receivables at December 31, 1997:

<u>Class of Receivable</u>	
Court costs	\$ 54,295.
	-----
Total	\$ 54,295.
	=====

**TWENTY-FIRST JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
Amite, Louisiana  
Notes to Financial Statements (continued)**

5. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance January 1, <u>1997</u>	<u>Additions</u>	<u>Deductions</u>	Balance December 31, <u>1997</u>
Equipment and furniture	\$ 26,117.	\$ 33,971.	-0-	\$ 60,088.
	-----	-----	-----	-----
Total	\$ 26,117.	\$ 33,971.	-0-	\$ 60,088.
	=====	=====	=====	=====

6. LEASES

The Indigent Defender Board is renting some of its office space. There is no formal written agreement. The rental terms are as follows: 1) monthly payments of \$500; 2) minor repairs and maintenance on the building. The office rent expense for 1997 was \$6,000.

The Indigent Defender Board entered into a one year lease agreement beginning on April 08, 1997 and ending on April 07, 1998 to rent storage space. The rent is \$605 per year which was paid in April and fully expensed. Other storage space is leased by the month as needed. The storage rent expense for 1997 was \$994.

7. RELATED PARTY TRANSACTIONS

There were no related party transactions for the year ended December 31, 1997.

8. LITIGATION

As of December 31, 1997, the Indigent Defender Board was not involved in any pending or aware of any threatened litigation.

9. COMPLIANCE WITH LAWS

Daily deposits-LSA-RS39:1212

All funds of local depositing authorities shall be deposited daily whenever practicable. In testing of deposits, it was found there were delays in making deposits. Deposits were not consistently being made daily throughout the year.

**Compliance and Internal Control Report  
December 31, 1997**

**ANTHONY B. BAGLIO, CPA**  
**A PROFESSIONAL ACCOUNTING CORPORATION**  
2011 Rue Simone  
Hammond, Louisiana 70403  
(504) 542-4155

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

Board of Directors  
Twenty-First Judicial District  
Indigent Defender Board  
Amite, Louisiana 70422

I have audited the financial statements of the Twenty-First Judicial District Indigent Defender Board (Indigent Defender Board) as of and for the year ended December 31, 1997, and have issued my report thereon dated June 18, 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.

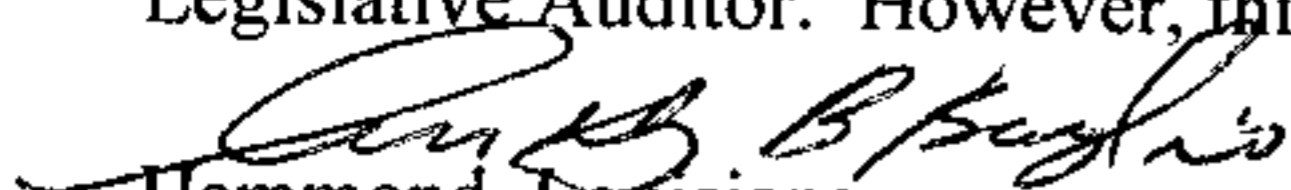
Compliance

As part of obtaining reasonable assurance about whether the Twenty-First 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, 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 my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of current year audit findings as items 97-1. I have also noted certain immaterial instances of noncompliance that I have reported to The Twenty-First Judicial District Indigent Defender Board in a separate letter dated June 18, 1998.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Twenty-First 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 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 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 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 structure and its operation that I consider to be material weaknesses.

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

  
Hammond, Louisiana

June 18, 1998

**Supplemental Information Schedules**

**TWENTY-FIRST JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
Amite, Louisiana  
Supplemental Information Schedules  
As of and for the Year Ended December 31, 1997**

**CURRENT YEAR AUDIT FINDINGS**

The current year audit finding is reflected in schedule 1.

**PRIOR AUDIT FINDINGS**

The follow-up and corrective action taken on all prior audit findings is presented in the summary schedule of prior audit findings (Schedule 2).

**CURRENT AUDIT FINDINGS**

The corrective action plan for current year audit findings is presented in Schedule 3.



**TWENTY-FIRST JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
Amite, Louisiana  
Current Year Audit Finding  
As of and for the Year Ended December 31, 1997**

Schedule 1

**COMPLIANCE**

97-2 Daily Deposits-LSA-RS39:1212

All funds of local depositing authorities shall be deposited daily whenever practicable. In testing of deposits, it was found that there were delays in making deposits. Deposits were not consistently being made daily throughout the year.

**TWENTY-FIRST JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD**

**Amite, Louisiana**

**Summary Schedule of Prior Audit Findings  
For the Year Ended December 31, 1997**

Schedule 2

<u>Ref. No.</u>	<u>Fiscal Year</u> <u>Finding</u> <u>Initially</u> <u>Occurred</u>	<u>Description of Finding</u>	<u>Corrective</u> <u>Action Taken</u> <u>(Yes, No, Partially)</u>	<u>Planned Corrective</u> <u>Action/Partial</u> <u>Corrective</u> <u>Action Taken</u>	<u>Additional</u> <u>Explanation</u>
Mang Ltr.	Dec-96	Deposits not made daily	Partially	Will begin making daily depoists	

**TWENTY-FIRST JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD**

**Amite, Louisiana**

**Corrective Action Plan for Current Year Audit Findings  
For the Year Ended December 31, 1997**

Schedule 3

<u>Ref. No.</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Name(s) of Contact Person(s)</u>	<u>Anticipated Completion Date</u>
97-1	Deposits were not consistently being made daily throughout the year	Will begin making daily deposits	Sam J. Dileo, Jr.	7/1/98
Man. Ltr.	Signed Bank Agreement	Obtained signed bank agreement 12/15/97	Sam J. Dileo, Jr.	12/15/97
Man. Ltr.	Deposits in excess of FDIC Ins & Securities	We have corrected the problem	Sam J. Dileo, Jr.	5/12/98

**ANTHONY B. BAGLIO, CPA**  
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**MANAGEMENT LETTER**

To the Board of Directors  
Twenty-First Judicial District  
Indigent Defender Board  
Amite, Louisiana 70422

Gentlemen:

In planning and performing my audit of the financial statements of Twenty-First Judicial District Indigent Defender Board for the year ended December 31, 1997, I considered the Twenty-First Judicial District Indigent Defender Board's internal control structure to plan my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control structure.

However, during my audit, I noted certain matters, involving the internal control structure and other operational matters that are presented for your consideration. I previously reported on the Twenty-First Judicial District Indigent Defender Board's internal control structure in my report dated June 18, 1998. This letter does not affect my report dated June 18, 1998, on the financial statements of Twenty-First Judicial District Indigent Defender Board.

I will review the status of these comments during my next audit engagement. My comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control structure or result in other operating efficiencies. I will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. My comments are summarized as follows:

**FINDING NO. 1**

**Signed Bank Agreement**

A signed bank agreement was not in effect for the entire year pledging securities for your deposits in excess of the FDIC insurance limits.

**Recommendation**

Have someone monitor the amount of securities pledged and be sure a valid security agreement is pledging the securities to your deposits at all times.

**Management Response**

We have a signed bank agreement effective December 15, 1997.

## FINDING NO. 2

### **Deposits in excess of FDIC insurance and securities**

\$6.336 of deposits were not secured by the pledge of securities or FDIC insurance.

### **Recommendation**


Have someone monitor the amounts of funds in each account to be sure they are adequately secured.

### **Management Response**

In the future we will monitor our accounts and make sure they are covered by FDIC insurance and or other securities. This has been corrected as of May 12, 1998.

I would like to thank you and your staff for the helpful cooperation I received during my audit.

This report is intended for the information of management and the Louisiana Legislative Auditor. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



Hammond, Louisiana  
June 18, 1998