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**FORTIETH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**

St. John the Baptist Parish, Louisiana
Compilation Report
As of and for the Year Ended
December 31, 1998

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 7-21-99

KEITH J. ROVIRA
Certified Public Accountant

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INDEPENDENT ACCOUNTANT'S REPORT

Fortieth Judicial District
Indigent Defender Board
St. John the Baptist Parish, Louisiana

I have compiled the accompanying combined balance sheet of the Fortieth Judicial District Indigent Defender, as of December 31, 1998, the related combined statement of revenues, expenditures and changes in fund balance, the related statements of revenues, expenditures and changes in fund balance - budget and actual, and the statements of cash flows for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying financial statements, and accordingly, do not express an opinion or any other form of assurance on them.



Keith J. Rovira
Certified Public Accountant

June 4, 1999

FORTIETH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
 St. John the Baptist Parish, Louisiana
 Combined Balance Sheet
 All Fund Types and Account Group
 December 31, 1998

Statement A

	<u>Governmental</u> <u>Fund Types</u>		<u>Account</u> <u>Group</u> <u>General</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>
	<u>General</u> <u>Fund</u>	<u>Special</u> <u>Revenue</u>	<u>Fixed</u> <u>Assets</u>	
<u>ASSETS</u>				
Cash and cash equivalents (Note B)	\$137,198	\$16,048	-	\$153,246
Revenue receivable	8,748	-	-	8,748
Equipment (Note C)	-	-	\$13,369	13,369
Deposits	-	1,200	-	1,200
TOTAL ASSETS	<u>\$145,946</u>	<u>\$17,248</u>	<u>\$13,369</u>	<u>\$176,563</u>
<u>LIABILITIES, EQUITY AND OTHER CREDITS</u>				
Liabilities:				
Payroll taxes payable	\$3,663	-	-	\$3,663
Total Liabilities	<u>3,663</u>	<u>-</u>	<u>-</u>	<u>3,663</u>
Equity and Other Credits:				
Investment in general fixed assets	-	-	\$13,369	\$13,369
Fund balances:				
Unreserved - undesignated	142,283	\$17,248	-	159,531
Total Equity and Other Credits	<u>142,283</u>	<u>17,248</u>	<u>13,369</u>	<u>172,900</u>
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	<u>\$145,946</u>	<u>\$17,248</u>	<u>\$13,369</u>	<u>\$176,563</u>

The accompanying notes are an integral part of this statement.

FORTIETH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
 St. John the Baptist Parish, Louisiana
 Combined Statement of Revenues, Expenditures
 and Changes in Fund Balances
 Governmental Fund Types
 For the Year Ended December 31, 1998

Statement B

	<u>Governmental</u> <u>Fund Types</u>		<u>Totals</u> <u>(Memorandum</u> <u>Only)</u>
	<u>General</u> <u>Fund</u>	<u>Special</u> <u>Revenue</u>	
<u>REVENUES</u>			
Court costs	\$196,684	-	\$196,684
Surety bonds and bond forfeitures	4,648	-	4,648
Intergovernmental revenue - Louisiana Indigent Defender Board	-	\$22,776	22,776
Interest earnings	5,830	-	5,830
Expense reimbursements	7,802	-	7,802
Other	<u>705</u>	<u>1,478</u>	<u>2,183</u>
Total Revenues	<u>215,669</u>	<u>24,254</u>	<u>239,923</u>
 <u>EXPENDITURES</u>			
Accounting and CPA	2,380	-	2,380
Attorneys' fees	67,777	13,908	81,685
Auto mileage	1,543	-	1,543
Bank charges	112	-	112
Bookkeeping and secretarial	3,350	-	3,350
Computer access fee to Clerk of Court	-	2,308	2,308
Continuing education and travel	-	1,994	1,994
Defense experts	-	4,450	4,450
Directors' fees	1,700	-	1,700
Dues	490	-	490
Equipment rental - office	3,419	-	3,419
Insurance	5,954	-	5,954
Investigators	-	8,791	8,791
Janitorial	330	-	330
Library and publications	-	2,619	2,619
Office expense and supplies	1,781	-	1,781
Paralegal	-	3,312	3,312
Postage	553	-	553
Rent - office	6,925	-	6,925

(Continued)

FORTIETH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
St. John the Baptist Parish, Louisiana
Combined Statement of Revenues, Expenditures
and Changes in Fund Balances
Governmental Fund Types
For the Year Ended December 31, 1998

Statement B - Continued

	<u>Governmental</u> <u>Fund Types</u>		<u>Totals</u> <u>(Memorandum</u> <u>Only)</u>
	<u>General</u> <u>Fund</u>	<u>Special</u> <u>Revenue</u>	
Salaries and related expenses	\$105,699	-	\$105,699
Telephone	3,792	-	3,792
Transcripts	606	-	606
Utilities	1,737	-	1,737
Capital expenditures - office equipment	<u>-</u>	<u>\$910</u>	<u>910</u>
Total Expenditures	<u>208,148</u>	<u>38,292</u>	<u>246,440</u>
Excess (Deficiency) of Revenues over Expenditures	7,521	(14,038)	(6,517)
Fund Balance at Beginning of Year	<u>134,762</u>	<u>31,286</u>	<u>166,048</u>
Fund Balance at End of Year	<u>\$142,283</u>	<u>\$17,248</u>	<u>\$159,531</u>

(Concluded)

The accompanying notes are an integral part of this statement.

FORTIETH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
 St. John the Baptist Parish, Louisiana
 Statement of Revenues, Expenditures
 and Changes in Fund Balance -
 Budget (GAAP Basis) and Actual
 For the Year Ended December 31, 1998

Statement C

	<u>General Fund</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>REVENUES</u>			
Court costs	\$196,888	\$196,684	\$(204)
Surety bonds and bond forfeitures	6,369	4,648	(1,721)
Interest earnings	5,830	5,830	-
Expense reimbursements	8,017	7,802	(215)
Other	<u>734</u>	<u>705</u>	<u>(29)</u>
Total Revenues	<u>217,838</u>	<u>215,669</u>	<u>(2,169)</u>
 <u>EXPENDITURES</u>			
Accounting and CPA	2,380	2,380	-
Attorneys' fees	74,936	67,777	7,159
Auto mileage, parking & tolls	1,860	1,543	317
Bank charges	112	112	-
Bookkeeping and secretarial	3,650	3,350	300
Directors' fees	1,800	1,700	100
Dues	490	490	-
Equipment rental - office	3,499	3,419	80
Insurance	6,415	5,954	461
Janitorial	390	330	60
Office expense and supplies	1,836	1,781	55
Postage	553	553	-
Rent - office	6,925	6,925	-
Salaries and related expenses	108,456	105,699	2,757
Telephone	3,792	3,792	-
Transcripts	606	606	-

(Continued)

The accompanying notes are an integral part of this statement.

FORTIETH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
 St. John the Baptist Parish, Louisiana
 Statement of Revenues, Expenditures
 and Changes in Fund Balance -
 Budget (GAAP Basis) and Actual
 For the Year Ended December 31, 1998

Statement C - Continued

	General Fund		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Utilities	\$ <u>1,737</u>	\$ <u>1,737</u>	<u>-</u>
Total Expenditures	<u>219,437</u>	<u>208,148</u>	<u>\$11,289</u>
Excess (Deficiency) of Revenues over Expenditures	(1,599)	7,521	9,120
Fund Balance at Beginning of Year	<u>133,714</u>	<u>134,762</u>	<u>1,048</u>
Fund Balance at End of Year	<u>\$132,115</u>	<u>\$142,283</u>	<u>\$10,168</u>

(Concluded)

The accompanying notes are an integral part of this statement.

FORTIETH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
 St. John the Baptist Parish, Louisiana
 Statement of Revenues, Expenditures
 and Changes in Fund Balance -
 Budget (GAAP Basis) and Actual
 For the Year Ended December 31, 1998

Statement D

	<u>Special Revenue Fund</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>REVENUES</u>			
Intergovernmental revenue - Louisiana Indigent Defender Board	\$22,776	\$22,776	-
Other	<u>1,478</u>	<u>1,478</u>	<u>-</u>
Total Revenues	<u>24,254</u>	<u>24,254</u>	<u>-</u>
<u>EXPENDITURES</u>			
Attorneys' fees	13,908	13,908	-
Computer access fee to Clerk of Court	2,308	2,308	-
Continuing education and travel	1,994	1,994	-
Defense experts	4,450	4,450	-
Investigators	8,791	8,791	-
Library and publications	2,688	2,619	\$69
Paralegal	2,880	3,312	(432)
Capital expenditures - office equipment	<u>1,254</u>	<u>910</u>	<u>344</u>
Total Expenditures	<u>38,273</u>	<u>38,292</u>	<u>(19)</u>
Excess (Deficiency) of Revenues over Expenditures	(14,019)	(14,038)	(19)
Fund Balance at Beginning of Year	<u>31,286</u>	<u>31,286</u>	<u>-</u>
Fund Balance at End of Year	<u>\$17,267</u>	<u>\$17,248</u>	<u>\$(19)</u>

The accompanying notes are an integral part of this statement.

FORTIETH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
 St. John the Baptist Parish, Louisiana
 Statement of Cash Flows
 General Fund
 For the Year Ended December 31, 1998

Statement E

CASH FLOWS FROM OPERATING ACTIVITIES

Excess of Revenues over Expenditures	\$7,521
Adjustments to reconcile increase in net assets to cash provided (used) by operating activities:	
(Increase) decrease in operating assets:	
Revenue receivables	7,429
Increase (decrease) in operating liabilities:	
Accounts payable	(9,173)
Accrued salaries	(3,614)
Payroll taxes	<u>857</u>
Net Cash Provided (Used) by Operating Activities	<u>3,020</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchases of other assets	<u>-</u>
Net Cash (Provided) Used by Investing Activities	<u>-</u>

NET INCREASE IN CASH AND CASH EQUIVALENTS	3,020
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>134,178</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$137,198</u>

The accompanying notes are an integral part of this statement.

FORTIETH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
 St. John the Baptist Parish, Louisiana
 Statement of Cash Flows
 Special Revenue Fund
 For the Year Ended December 31, 1998

Statement F

CASH FLOWS FROM OPERATING ACTIVITIES

(Deficiency) of Revenues over Expenditures	\$(14,038)
Adjustments to reconcile increase in net assets to cash provided (used) by operating activities:	
(Increase) decrease in operating assets:	-
Increase (decrease) in operating liabilities:	<u>-</u>
Net Cash Provided (Used) by Operating Activities	<u>(14,038)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Net Cash (Provided) Used by Investing Activities	<u>-</u>
NET (DECREASE) IN CASH AND CASH EQUIVALENTS	(14,038)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>30,086</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$16,048</u>

The accompanying notes are an integral part of this statement.

FORTIETH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
St. John the Baptist Parish, Louisiana
Notes to the Financial Statements
December 31, 1998

INTRODUCTION

The Fortieth 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. 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.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Presentation

The accompanying financial statements of the Fortieth 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 Fortieth Judicial District Indigent Defender Board. Furthermore, the St. John the Baptist Parish Council does not include the Indigent Defender Board as a component unit in its comprehensive annual financial report.

FORTIETH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
St. John the Baptist Parish, Louisiana
Notes to the Financial Statements
December 31, 1998

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Fund Accounting

The board uses funds (General Fund and Special Revenue Fund) and an account group (General Fixed Assets 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 Fund 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 Fund.

b. Special Revenue Fund

The Special Revenue Fund accounts for the collection and disbursement of earmarked monies. The board has one Special Revenue Fund, the District Assistance 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

FORTIETH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
St. John the Baptist Parish, Louisiana
Notes to the Financial Statements
December 31, 1998

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.

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 are recorded in the year they are collected by the appropriate courts.

Revenues (Special Revenue Fund):

Intergovernmental revenues received from the Louisiana Indigent Defender Board make up the revenues of the District Assistance Fund.

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

Expenditures (General Fund and Special Revenue Fund):

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

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 Fund. However, for 1998, the board adopted annual budgets for the General Fund and the District Assistance Special Revenue Fund. The budgets were prepared on the modified accrual basis of accounting. Both original budgets were adopted by the board on December 22, 1997, and a subsequent amendment was approved on December 29, 1998.

FORTIETH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
 St. John the Baptist Parish, Louisiana
 Notes to the Financial Statements
 December 31, 1998

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

6. Encumbrances
 The board does not use encumbrance accounting.
7. Cash
 Cash includes amounts in an interest bearing demand deposit account and a certificate of deposit. 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. Receivables
 Receivables include amounts which were due to be received in 1998, but were not actually received until 1999.
9. 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.
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 AND CASH EQUIVALENTS

At December 31, 1998, the carrying amount (book balances) of cash and cash equivalents of the board totaled \$153,246 and is as follows:

Cash in interest bearing demand deposit account	\$13,130
Certificate of deposit	<u>140,116</u>
Total	<u>\$153,246</u>

FORTIETH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
St. John the Baptist Parish, Louisiana
Notes to the Financial Statements
December 31, 1998

NOTE C - CHANGES IN GENERAL FIXED ASSETS

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

Balance, January 1, 1998	\$13,184
Additions	185
Deletions	<u> -</u>
Balance, December 31, 1998	<u>\$13,369</u>

NOTE D - CONTINGENT LIABILITIES

At December 31, 1998, there was no pending litigation against the board.

KEITH J. ROVIRA
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**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Board of Directors
Fortieth Judicial District Indigent Defender Board
St. John the Baptist Parish
LaPlace, Louisiana

I have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the Fortieth Judicial District Indigent Defender Board and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Fortieth Judicial District Indigent Defender Board's compliance with certain laws and regulations during the year ended December 31, 1998, included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$15,000 and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

No expenditure was made during the year for materials and supplies that exceeded \$15,000. Further, the IDB did not engage in any public works projects during the year.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided me with the required lists, including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided me with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management [agreed-upon procedure (3)] appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

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

Management provided me with a copy of the original and the one subsequent amendment.

6. Trace the budget adoption and amendments to the minute book, as applicable.

I traced the adoption of the original budget to the minutes of a meeting held on December 22, 1997, which indicated that the budget had been adopted by the board members of the Fortieth Judicial District Indigent Defender Board by a vote of 3 in favor and none opposed.

A budget amendment was adopted at a meeting held on December 29, 1998, with 3 favorable votes and no opposition.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceed budgeted amounts by 5% or more. (Note, state law exempts from the amendment requirements special revenue funds with anticipated expenditures of \$250,000 or less.)

I compared the revenues and expenditures of the final budgets to actual revenues and expenditures. For both the General Fund and the Special Revenue Fund budgets, actual revenues and expenditures for the year did not exceed budgeted amounts by more than 5%.

Accounting and Reporting

8. Randomly select 6 disbursements made during the period of examination and:

(a) trace payments to supporting documentation as to proper amount and payee;

I examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

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

Six of the payments were properly coded to the correct fund and general ledger account.

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

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the board members.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

The Fortieth Judicial District Indigent Defender Board is only required to post a notice of each meeting and the accompanying agenda on the door of the board's office. Management has asserted that such documents were properly posted, although I was unable to physically observe such postings. Copies of agendas and notices for meetings were included in the IDB's files.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds or like indebtedness.

I inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

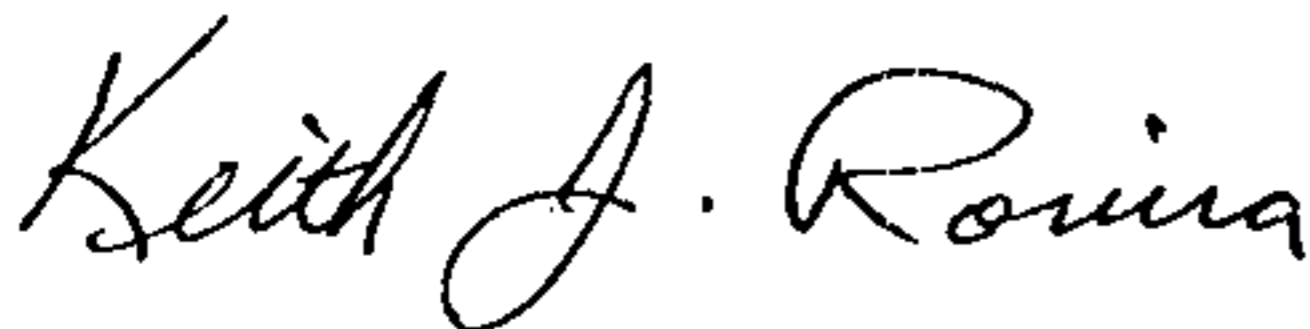
11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

A reading of the minutes of the board for the year indicated that there were no approvals for advances or bonuses. I also inspected payroll records for the year, and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

All suggestions and comments from the prior year report, dated June 19, 1998, have been fully resolved.

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of the management of the Fortieth Judicial District Indigent Defender Board and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and have taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record, and its distribution is not limited.



Keith J. Rovira
Certified Public Accountant

June 4, 1999

Fortieth JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
St. John the Baptist Parish, Louisiana
Supplemental Information Schedules
Summary Schedule of Prior Findings
For the Year Ended December 31, 1998

Reference No.: 1

Fiscal Year Finding Initially Occurred: December 31, 1997

Finding Described: Actual revenues failed to meet total budgeted revenues by more than 5%.

Corrective Action Taken and Additional Explanation: All budgets for 1998 were monitored during the year, and amendments were made as required by Louisiana Revised Statutes.

Fortieth JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
St. John the Baptist Parish, Louisiana
Supplemental Information Schedules
Corrective Action Plan for Current Year Findings
For the Year Ended December 31, 1998

There were no current year findings.

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)

5/28/99 (Date Transmitted)

KEITH J. ROVIRA, CPA

3331 MEYAIRIE

MEYAIRIE, LA 70001

(Auditors)

In connection with your compilation of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of 5/28/99 (date of completion/representations).

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..

Yes [] No []

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes [] No []

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [] No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes [] No []

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [] No []

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [] No [] ^{NOT} APPLICABLE

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

Yes [✓] No []

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes [✓] No []

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes [✓] No []



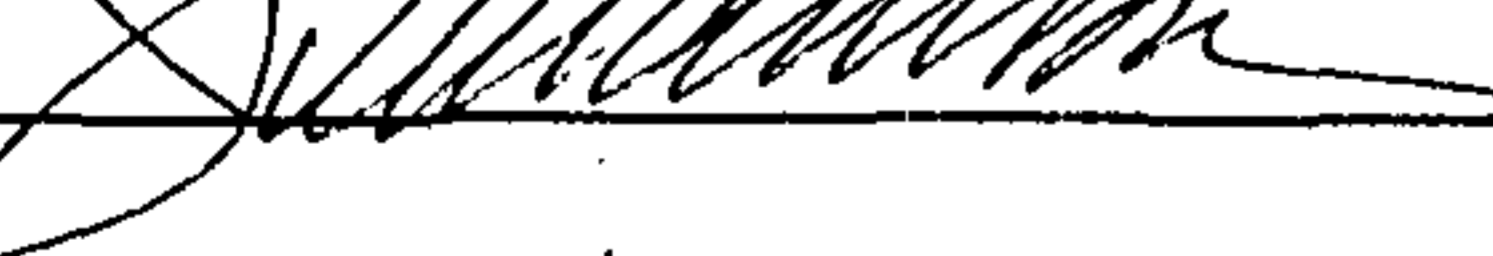
Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes [✓] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

	member Secretary	June 14, 1999	Date
	member Treasurer	June 14, 1999	Date
	Chairman President	June 14, 1999	Date

40th JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
ST. JOHN THE BAPTIST PARISH
LAPLACE, LA