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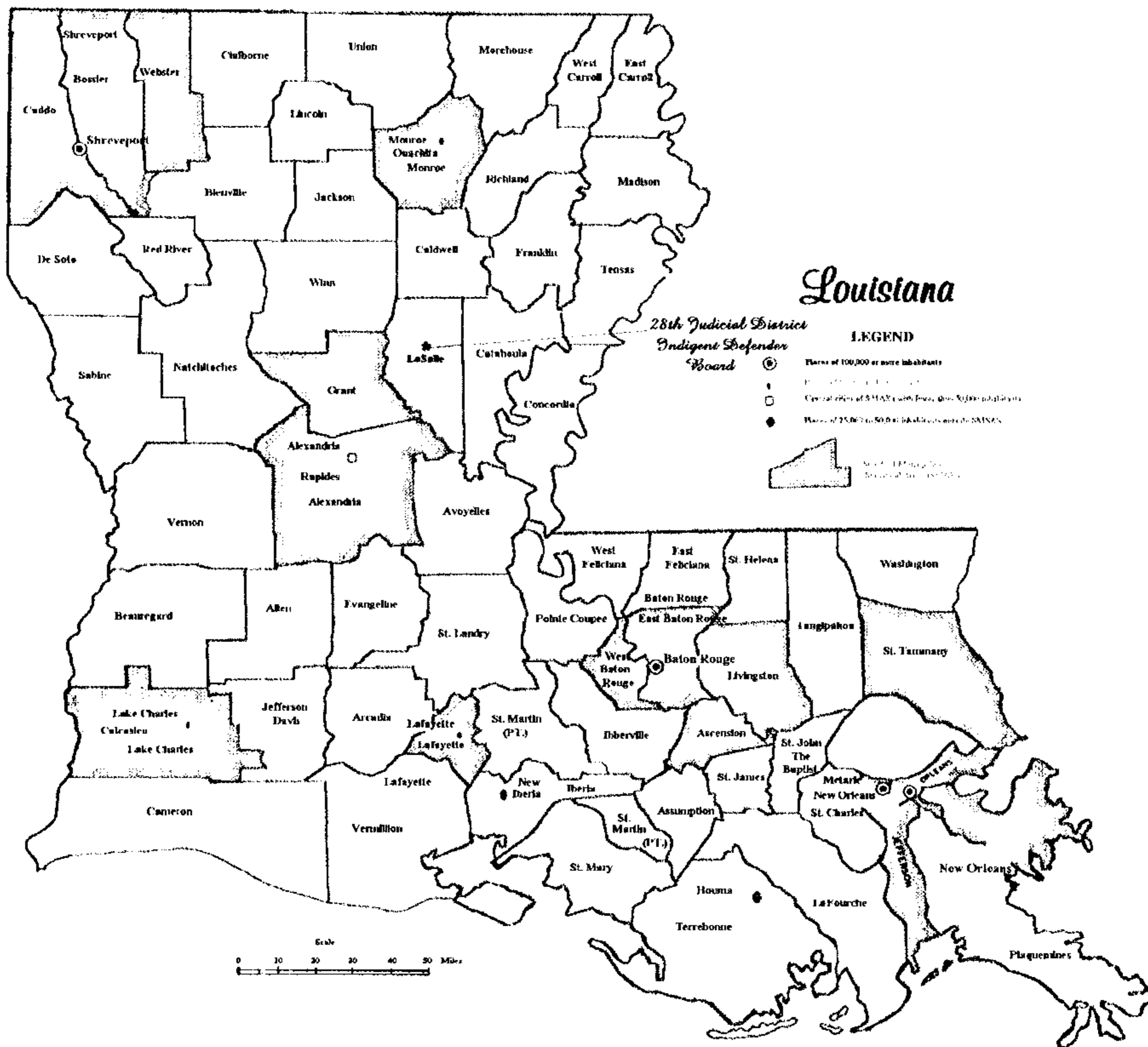
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**TWENTY-EIGHTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
LASALLE PARISH, LOUISIANA  
FINANCIAL STATEMENTS  
JUNE 30, 1998**

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 DEC 9 1998

**TWENTY-EIGHTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
LASALLE PARISH**



The Twenty-Eighth Judicial District Indigent Defender Board is established in compliance with Louisiana Revised Statutes 15:144-149 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 Parish of LaSalle, Louisiana.

TWENTY-EIGHTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
LaSalle Parish, Louisiana

For the Year Ended June 30, 1998

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**JOHN R. VERCHER PC**  
**Certified Public Accountant**  
P.O.Box 1608  
Jena, Louisiana 71342  
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ACCOUNTANT'S COMPILATION REPORT ON  
FINANCIAL STATEMENTS

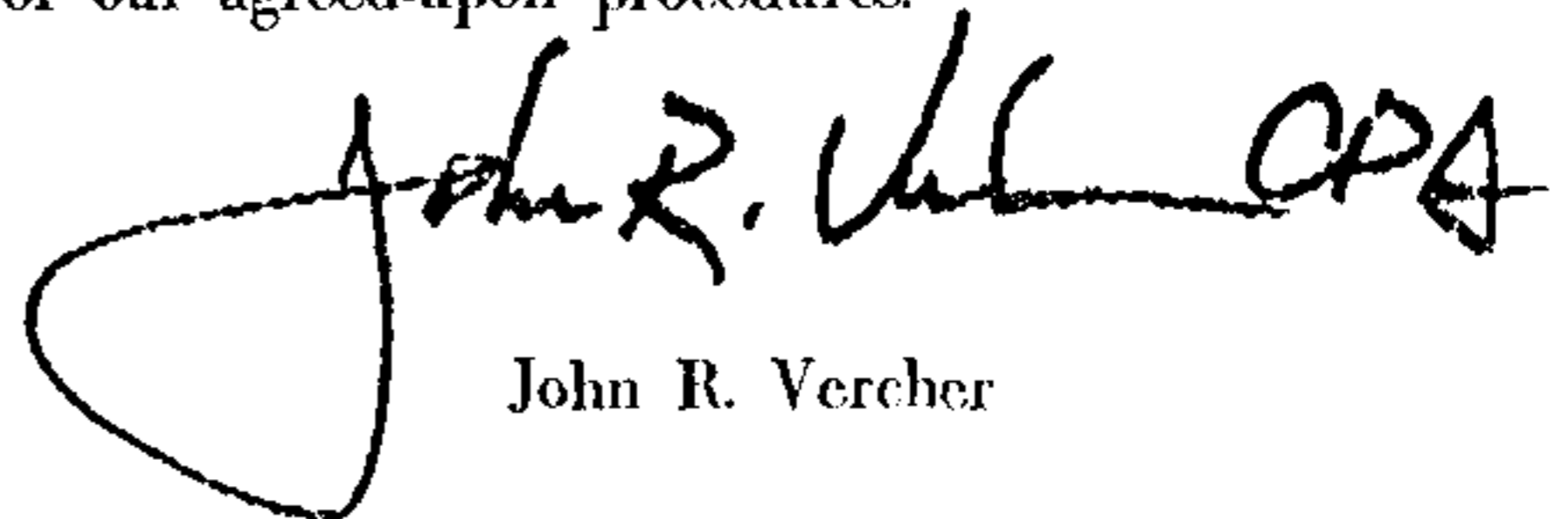
Twenty-Eighth Judicial District  
Indigent Defender Board  
PO Box 1356  
Jena, Louisiana 71342

I have compiled the financial statements of the Twenty-Eighth Judicial District Indigent Defender Board, as of and for the year ended June 30, 1998, as listed in the table of contents, in accordance with Statements of 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.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, I have issued a report, dated September 18, 1998, on the results of our agreed-upon procedures.

September 18, 1998  
Jena, Louisiana

CPA  
John R. Vercher

**JOHN R. VERCHER PC**

**Certified Public Accountant**

**P.O.Box 1608**

**Jena, Louisiana 71342**

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**INDEPENDENT ACCOUNTANT'S REPORT**  
**ON APPLYING AGREED-UPON PROCEDURES**

Twenty-Eighth Judicial District  
Indigent Defender Board  
PO Box 1356  
Jena, Louisiana 71342

I have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Twenty-Eighth Judicial District Indigent Defender Board, LaSalle Parish, and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Twenty-Eighth Judicial District Indigent Defender Board's compliance with certain laws and regulations during the year ended June 30, 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 \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSARS 38:2211-2251 (the public bid law).

\* I found no such expenditures.

2. Obtain from management a list of the immediate family members of each board member as defined by LSARS 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 list 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. Obtained a copy of the legally adopted budget and all amendments.

\* The Board provided me with a copy of the budget.

6. Trace the budget adoption and amendments of the minute book.

\* The Board had no minutes, but the budget was signed by the chairman.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

\* The Board overspent its budget by \$8,779 or 19%.

## **Accounting and Reporting**

8. Randomly select 6 disbursements made during the period under 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

\* All 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 chairman of the Board.

## **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 Board meets annually in conjunction with the annual Bar Association meeting.

## **Debt**

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of banks 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.

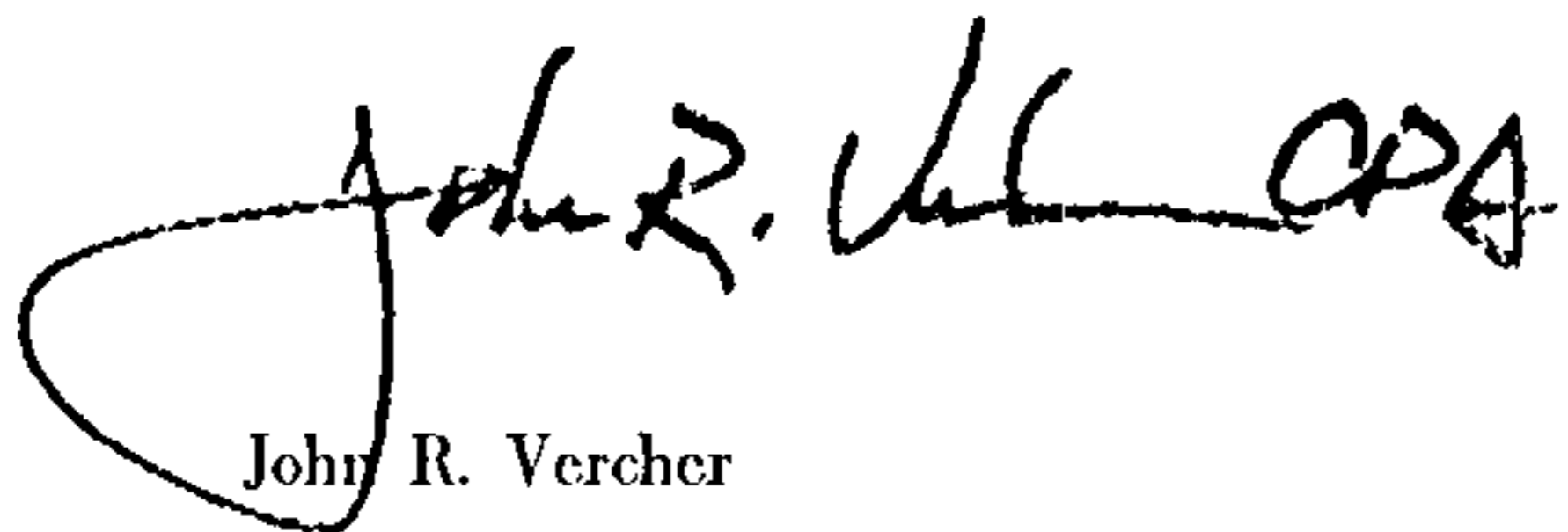
## **Advances and Bonuses**

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

\* A review of all expenditures found no instances of bonuses, advances or gifts.

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 did 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 management of Twenty-Eighth 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 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.

A handwritten signature in black ink, appearing to read "John R. Vercher CPA". The signature is written in a cursive style with a large loop at the beginning and "CPA" at the end.

John R. Vercher

Jena, Louisiana  
September 18, 1998

## **General Purpose Financial Statements**



**TWENTY-EIGHTH JUDICIAL DISTRICT**  
**INDIGENT DEFENDER BOARD**  
 LaSalle Parish, Louisiana  
**GOVERNMENTAL FUND TYPE - GENERAL FUND**

Balance Sheet June 30, 1998

**ASSETS**

Cash & C.D.'s	\$ 34,361
	-----
TOTAL ASSETS	\$ 34,361
	=====

**LIABILITIES AND FUND EQUITY**

Accounts Payable	\$ -0-
Fund Equity - Fund Balance -	
Unreserved - Undesignated	34,361
	-----
TOTAL LIABILITIES AND FUND EQUITY	\$ 34,361
	=====

"See Accountant's Report"

The accompanying notes are an integral part of this statement.

**TWENTY-EIGHTH JUDICIAL DISTRICT**  
**INDIGENT DEFENDER BOARD**  
 LaSalle Parish, Louisiana  
**GOVERNMENTAL FUND TYPE - GENERAL FUND**

**Statement of Revenues, Expenditures and**  
**Changes in Fund Balance (Budget GAAP vs Actual)**  
**For the Year Ended June 30, 1998**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
Court Cost on Fines and Forfeitures	\$ 33,000	\$ 60,476	\$ 27,476
Court Ordered Reimbursements	500	-0-	(500)
District Assistance Program	1,200	-0-	(1,200)
Interest Income	-0-	823	823
Grants	<u>12,000</u>	<u>-0-</u>	<u>(12,000)</u>
Total Revenues	<u>\$ 46,700</u>	<u>\$ 61,299</u>	<u>\$ 14,599</u>
<b>EXPENDITURES</b>			
General Government - Judicial:			
Public Defenders - Fees and Expenses	\$ 40,000	\$ 52,729	\$ (12,729)
Intake Officer	2,000	2,200	(200)
Surety Bond	100	100	-0-
Accounting	1,250	250	1,000
LIDB Approved CLE	750	-0-	750
Postage, Copies & Incidental Cost	<u>2,400</u>	<u>-0-</u>	<u>2,400</u>
Total Expenditures	<u>\$ 46,500</u>	<u>\$ 55,279</u>	<u>\$ (8,779)</u>
<b>EXCESS OF EXPENDITURES OVER REVENUES</b>	<b>200</b>	<b>6,020</b>	<b>5,820</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>28,341</u>	<u>28,341</u>	<u>-0-</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 28,541</u>	<u>\$ 34,361</u>	<u>\$ 5,820</u>

"See Accountant's Report"

The accompanying notes are an integral part of this statement.

**NOTES TO THE FINANCIAL STATEMENTS**

TWENTY-EIGHTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
LaSalle Parish, Louisiana

Notes to the Financial Statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Twenty-Eighth Judicial District Indigent Defender Board is established in compliance with Louisiana Revised Statutes 15:144-149 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 Parish of LaSalle, Louisiana.

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 Board operates autonomous from the State of Louisiana and independent from the District Court system. Therefore, the Board reports as an independent reporting entity.

A. FUND ACCOUNTING

The Indigent Defender Board is organized and operated on a fund basis whereby a separate self-balancing set of accounts (General Fund) is maintained that comprises its assets, liabilities, fund equity, revenues and expenditures.

B. FIXED ASSETS AND LONG-TERM OBLIGATIONS

There are no fixed assets or long-term obligations at June 30, 1998.

C. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the accounts and reported in the financial statements.

Basis of accounting related to the timing of the measurements made, regardless of the measurement focus applied.

The Indigent Defender Board's records are maintained on a cash basis of accounting. However, the General Fund, as reported in the accompanying financial statements, has been converted to a modified accrual basis of accounting utilizing the following practices:

Revenues

Court costs on fines and forfeitures imposed by the district court are recorded in the year they are collected by the tax collector.

Fees from indigents are recorded when received.

Expenditures

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

TWENTY-EIGHTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
LaSalle Parish, Louisiana  
Notes to the Financial Statements - (Cont.)

D. BUDGETARY PRACTICES

The board follows the procedures below in establishing the annual budget:

- 1) The budget is prepared by a member of the board.
- 2) The budget can be amended after adoption by the board.
- 3) All budgetary appropriations lapse at the end of each year.

E. VACATION AND SICK LEAVE AND PENSION PLAN

The Indigent Defender Board does not have any employees. Therefore, it does not have a formal leave policy and does not participate in a pension plan.

2. LEASES

The indigent defender board does not have any capital or operating leases at June 30, 1998.

3. LITIGATION

There is no litigation pending against the Indigent Defender Board.

4. CURRENT AND CONTINGENT LIABILITIES

The Board follows the practice of accepting invoices for services rendered by lawyers serving as indigent defenders, and pays all invoices from funds currently available. Should the amount owed exceed the amount available, indigent defenders are paid on a pro-rated basis until current funds are exhausted. Amounts remaining unpaid to indigent defenders are not considered for payment in subsequent years unless funds become available. These financial statements do not present the amounts owed to indigent defenders currently or from prior periods and these amounts, which are material, have not been determined.

5. CASH

All cash held by the board is on deposit in a non-interest bearing checking account with a FDIC insured institution.

6. BOARD MEMBER'S NAMES, POSITION HELD AND AMOUNTS RECEIVED FOR PERFORMING PUBLIC DEFENDER SERVICES FROM THE INDIGENT DEFENDER BOARD FUND

NAME	POSITION	FEES
Joe Wilson	Chairman	\$ -0-
Dan C. Cornett	Boardmember	17,729
Don R. Wilson	Boardmember	17,500
Arthur Brannon	Boardmember	17,500
Lloyd Hennigan	Boardmember	-0-

7. EXPENDITURES IN EXCESS OF BUDGET

The expenditures of the board exceeded its budget for this year by 19% because of higher than anticipated revenue.

TWENTY-EIGHTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
LASALLE PARISH

MANAGEMENT LETTER COMMENTS  
AND  
PRIOR YEAR MANAGEMENT LETTER COMMENTS  
JUNE 30, 1998

During the course of my compilation, I observed conditions and circumstances that may be improved. Below are situations that may be improve (if any), recommendation for improvement and the Board's response. I have also included prior year management letter comments (if any) and the Board's action taken on those comments.

A) Prior Year Management Letter Comments

1) There were no prior year management letter comments.

B) Current Year Management Letter Comments

1998-1) Budgets

Situation: The Board overspent its budget by 19% during the year. The local government budget law (LSA-RS 39:1301-14) requires the budget be amended when revenues fail to meet budget or expenditures exceed budget more than 5%.

Recommendation: The Board should have its budget amended when revenues fail to meet budgeted revenues and expenditures exceed budgeted expenditures by more than 5%.

Board's Response: The Board will begin amending its budgets when revenues fail to meet budget or expenditures exceed budget by more than 5%.

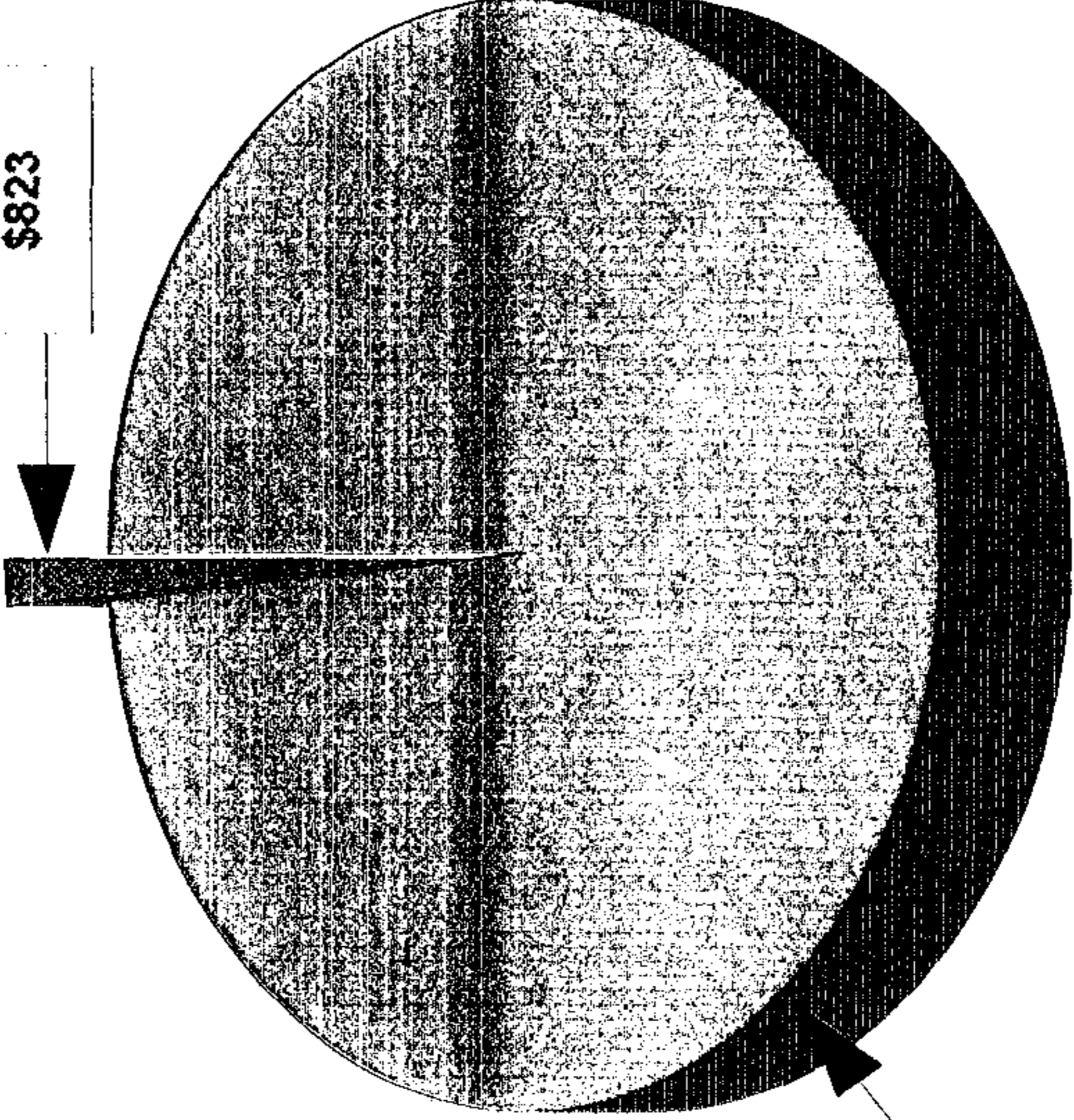
## GRAPHS



# INDIGENT DEFENDER BOARD

*Revenue for the Year Ending 6-30-98*

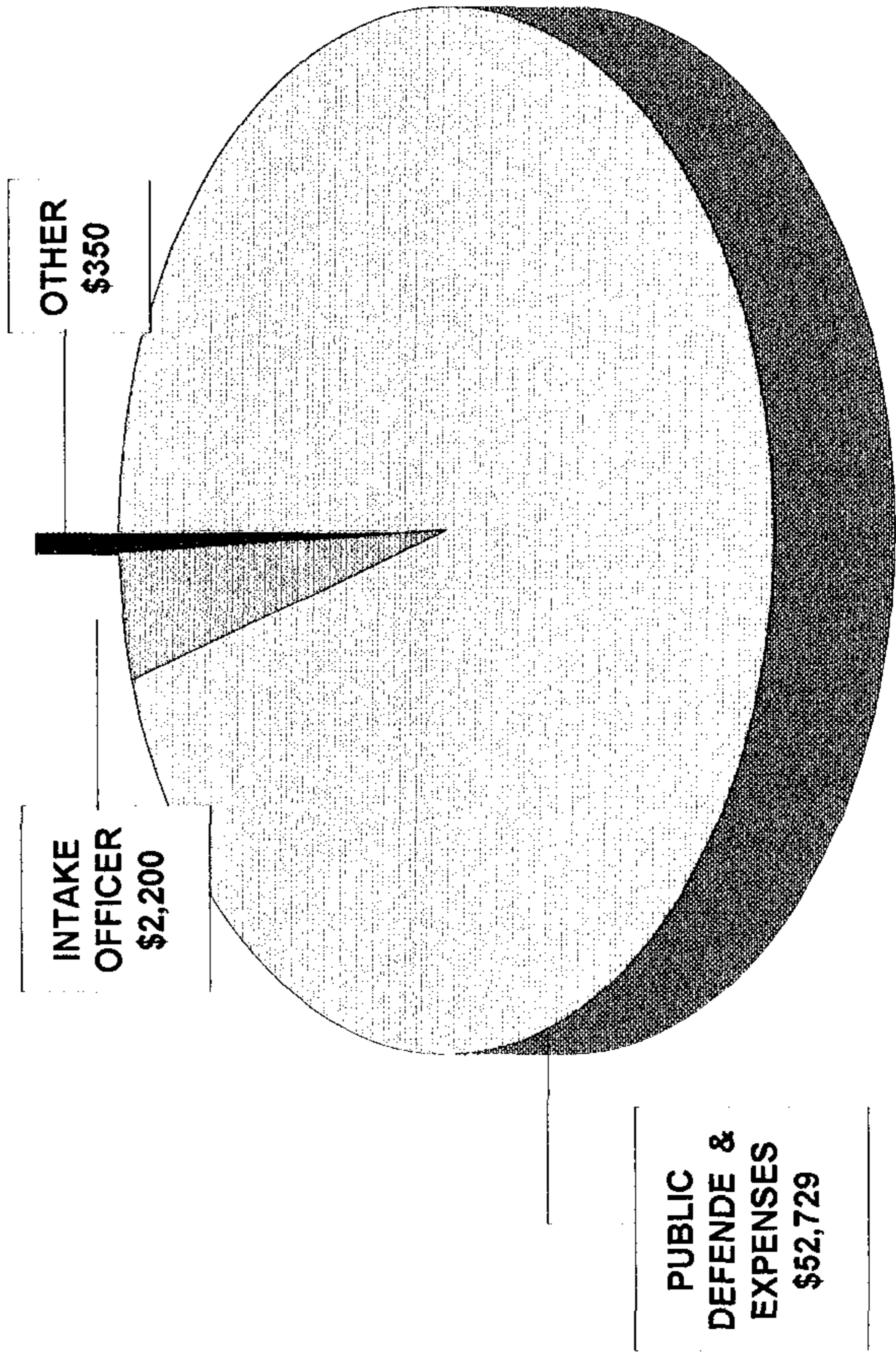
INTEREST  
\$823



COURT COST ON  
FINES &  
FORFEITURES  
\$60,476

# INDIGENT DEFENDER BOARD

## Expenditures for the Year 6-30-98



LOUISIANA ATTESTATION QUESTIONNAIRE

9-18-98, Date

John R. Vercher PC  
210 N. 2nd St.  
PO Box 1608  
Jena, La. 71342

In connection with your compilation of our financial statements as of 6-30-98 and for the period 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 9-18-98 (date).

**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 39:43.

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

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 47:1410.60.

Yes  No

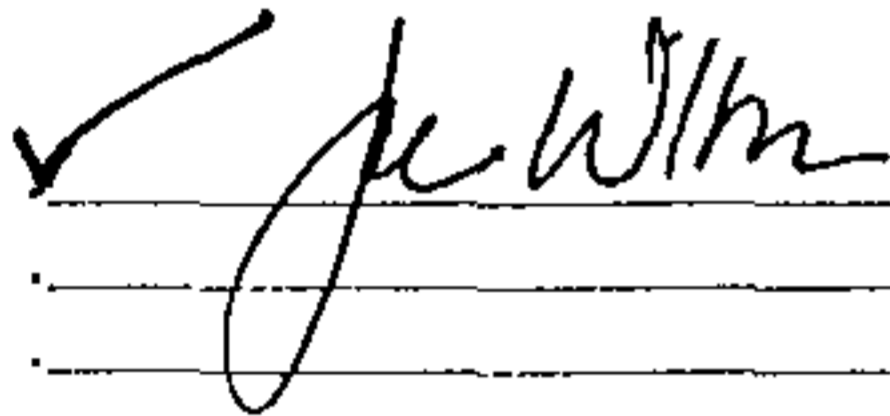
**Advances and Bonuses**

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.



\_\_\_\_\_  
Secretary  
\_\_\_\_\_  
Treasurer  
\_\_\_\_\_  
President