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**THIRTY-THIRD JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
ALLEN PARISH, LOUISIANA**

Annual Financial Report

For the Year Ended December 31, 1998

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Release Date ~~JUL 14 1999~~

**THIRTY-THIRD JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
ALLEN PARISH, LOUISIANA**

For the Year Ended December 31, 1998

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TOM MILHOAN
Certified Public Accountant

Member:
American Institute of Certified Public Accountants
Society of Louisiana Certified Public Accountants

109 North Eleventh Street
Oakdale, Louisiana 71463
(318)335-0495

INDEPENDENT ACCOUNTANT'S REPORT

Thirty-Third Judicial District
Indigent Defender Board
Allen Parish, Louisiana

I have compiled the accompanying balance sheet of the Thirty-Third Judicial District Indigent Defender Board of Allen Parish, Louisiana as of December 31, 1998, and the related statements of revenues, expenditures, and changes in fund balance for the year then ended, and the accompanying supplementary information, which is presented only for supplementary analysis purposes, 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 supplemental schedule and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Thirty-Third Judicial District Indigent Defender Board's financial position and the results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, I have issued a report, dated June 23, 1999, on the results of my agreed-upon procedures.



Tom Milhoan, CPA
June 23, 1999

**THIRTY-THIRD JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
ALLEN PARISH, LOUISIANA**

Combined Balance Sheet - All Fund Types and Account Groups
December 31, 1998

Assets	<u>Governmental Fund Type General Fund</u>	<u>Account Group General Fixed Assets</u>	<u>Total (Memorandum Only)</u>
Cash and Cash Equivalents	\$ 252,164	\$ -	\$ 252,164
Accounts Receivable	10,075	-	10,075
General Fixed Assets	<u>-</u>	<u>8,424</u>	<u>8,424</u>
Total Assets	<u>\$ 262,239</u>	<u>\$ 8,424</u>	<u>\$ 270,663</u>
Liabilities and Fund Equity			
Liabilities:			
Payroll Taxes Payable	\$ 2,178	\$ -	\$ 2,178
State Retirement Payable	4,193	-	4,193
Accounts Payable	<u>3,959</u>	<u>-</u>	<u>3,959</u>
Total Liabilities	<u>10,330</u>	<u>-</u>	<u>10,330</u>
Fund Equity:			
<i>Investment in General Fixed Assets</i>	-	8,424	8,424
Fund Balance:			
Fund Balance Unreserved - Undesignated	<u>251,909</u>	<u>-</u>	<u>251,909</u>
Total Fund Equity	<u>251,909</u>	<u>8,424</u>	<u>260,333</u>
Total Liabilities & Fund Equity	<u>\$ 262,239</u>	<u>\$ 8,424</u>	<u>\$ 270,663</u>

See accountant's report.

**THIRTY-THIRD JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
ALLEN PARISH, LOUISIANA**

Statement of Revenues, Expenditures, and Changes
in Fund Balance - Governmental Fund Type

For the Year Ended December 31, 1998

	<u>General Fund</u>
Revenues	
Court Costs on Fines and Forfeitures	\$ 116,836
Louisiana Indigent Defender Board Grants	47,679
Interest Earned	<u>6,202</u>
 Total Revenues	 <u>170,717</u>
Expenditures	
General Government - Judicial:	
Professional Services	119,658
Office Expense	714
Insurance	630
State Retirement -	
Employer Contribution	6,835
Payroll Taxes	3,333
Capital Outlay	<u>8,424</u>
 Total Expenditures	 <u>139,594</u>
 Excess (Deficiency) of Revenues Over (Under) Expenditures	 31,123
 Fund Balance at Beginning of Year	 <u>220,786</u>
 Fund Balance at End of Year	 <u><u>\$ 251,909</u></u>

See accountant's report.

**THIRTY-THIRD JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
ALLEN PARISH, LOUISIANA**

Statement of Revenues, Expenditures, and Changes
in Fund Balance - Budget (Cash Basis) and Actual (Cash Basis)
Governmental Fund Type

For the Year Ended December 31, 1998

	General Fund .		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Court Costs on Fines and Forfeitures	\$ 116,900	\$ 116,874	\$ (26)
Louisiana Indigent Defender Board Grants	47,679	47,679	-
Interest Earned	<u>6,200</u>	<u>6,202</u>	<u>2</u>
Total Revenues	<u>170,779</u>	<u>170,755</u>	<u>(24)</u>
Expenditures			
General Government - Judicial:			
Professional Services	119,600	119,658	(58)
Office and Other Expense	700	713	(13)
Insurance	630	630	-
State Retirement - Employer Contribution	6,836	6,835	1
Payroll Taxes	3,300	3,333	(33)
Capital Outlay	<u>5,100</u>	<u>5,095</u>	<u>5</u>
Total Expenditures	<u>136,166</u>	<u>136,264</u>	<u>(98)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	34,613	34,491	(122)
Fund Balance at Beginning of Year	<u>211,417</u>	<u>211,417</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 246,030</u>	<u>\$ 245,908</u>	<u>\$ (122)</u>

See accountant's report.

**THIRTY-THIRD JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
ALLEN PARISH, LOUISIANA**

Supplemental Information

For the Year Ended December 31, 1998

Schedule of Per Diem Paid Board Members

	<u>1998</u>
Robert D. Maggard	\$ -0-
Rebecca Pieriotti	-0-
Craig R. Hill	-0-
Royce T. Scimemi	<u>-0-</u>
 Total	 <u>\$ -0-</u>

The Schedule of Per Diem Paid to Board Members was prepared in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Louisiana Revised Statute 33:4564(B) provides that the board members receive a per diem of \$10 for each meeting they attend, but must not be paid for more than 12 meetings in each year. The members of the board elected not to receive a per diem for attending meetings during the year ended December 31, 1998.

See accountant's report.

TOM MILHOAN
Certified Public Accountant

Member:
American Institute of Certified Public Accountants
Society of Louisiana Certified Public Accountants

109 North Eleventh Street
Oakdale, Louisiana 71463
(318)335-0495

Independent Accountant's Report
on Applying Agreed-Upon Procedures

Thirty-Third Judicial District
Indigent Defender Board
Allen Parish, 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 Thirty-Third Judicial District Indigent Defender Board of Allen Parish, Louisiana and the Legislative Auditor, State of Louisiana solely to assist the users in evaluating management's assertions about the 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 \$7,500, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

There were no expenditures during the year for material and supplies exceeding \$7,500, and no expenditures were made for public works exceeding \$100,000.

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 list including the noted information.

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

Management provided me with all payroll records.

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 in 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.

The Board provided me with a copy of the original and amended budgets.

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

I traced the adoption of the original budget to the minutes of a meeting held on December 17, 1997, which indicated that the budget was unanimously adopted by the Governing Board of the Allen Parish Indigent Defender Board. I traced the adoption of the amended budget to the minutes of a meeting held December 8, 1998. The Governing Board unanimously approved the amended budget.

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

I compared the revenues and expenditures of the final budget to actual revenues and expenditures. Unfavorable variances did not exceed five percent (5%).

Accounting and Reporting

8. Randomly select six 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

The six 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 approval from the board members. In addition, each of the disbursements were traced to the minute book where they were approved by the full 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).

Based on inspection of excerpts from the official journal, a notice publicizing each meeting appeared in the local journal.

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.

Based on an inspection of the minutes, no advances, bonuses or gifts were approved by the Board of Directors. 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.

My prior year report, dated June 12, 1998, addressed an apparent violation of state law. See the Schedule of Prior Year Findings for details regarding this matter.

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 management of the Thirty-Third 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.



Tom Milhoan, CPA
June 23, 1999

**THIRTY-THIRD JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
 ALLEN PARISH, LOUISIANA
 MANAGEMENT'S CORRECTIVE ACTION PLAN
 COMPILATION/ATTESTATION REPORT
 For the Year Ended December 31, 1998**

SECTION I - COMPILATION REPORT	
Finding - There were no findings in connection with the compilation report.	Response - N/A
SECTION II - ATTESTATION REPORT	
Finding - There were no findings in connection with the attestation report.	Response - N/A
SECTION III - MANAGEMENT LETTER	
Finding - There is no management letter issued with this report.	Response - N/A

**THIRTY-THIRD JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
 ALLEN PARISH, LOUISIANA
 SCHEDULE OF PRIOR YEAR FINDINGS
 COMPILATION/ATTESTATION REPORT
 For the Year Ended December 31, 1998**

SECTION I - COMPILATION REPORT	
Finding - N/A	Response - N/A
SECTION II - ATTESTATION REPORT	
Finding - Budgeting: In tracing the budget adoption and amendments to the minute book, I noted that the budget was adopted December 18, 1996, (fourteen days) less than fifteen days prior to the beginning of the fiscal year as required by R.S. 39:1307.	Response - The Board has taken the necessary steps to insure compliance with all budgeting laws.
SECTION III - MANAGEMENT LETTER	
Finding - N/A	Response - N/A

LOUISIANA ATTESTATION QUESTIONNAIRE

May 12, 1999

Tom Milhoan, CPA
109 North 11th Street
Oakdale, LA 71463

In connection with your compilation of our financial statements as of December 31, 1998 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 December 31, 1998.

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.

Shirley Brady Secretary/Treasurer 5/12/99 Date


Robert Maynard President 5/12/99 Date

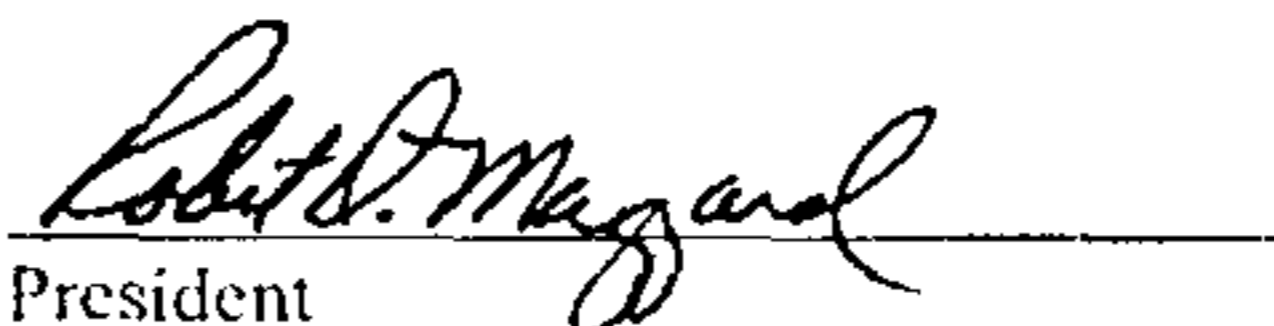
THIRTY-THIRD JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
Oberlin, Louisiana

BE IT RESOLVED BY THE Thirty-Third Judicial District Indigent Defender Board at its regular meeting held on June 3, 1999, the Board has complied with all laws and regulations and internal controls over compliance with such laws and regulations as enumerated in the Louisiana Attestation Questionnaire as of and for the year ended December 31, 1998.

The above Resolution was offered by Royce Schemmi, seconded by Craig Hill, and carried unanimously.

The Chairman therefore declared the Resolution adopted on this 3rd day of June, 1999.


Secretary


President