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**TWENTY-NINTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD'S FUND**

Hahnville, Louisiana
General Purpose Financial Statements
and Independent Auditor's Report
As of and for the Year Ended
December 31, 1999

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Release Date JUL 05 2000

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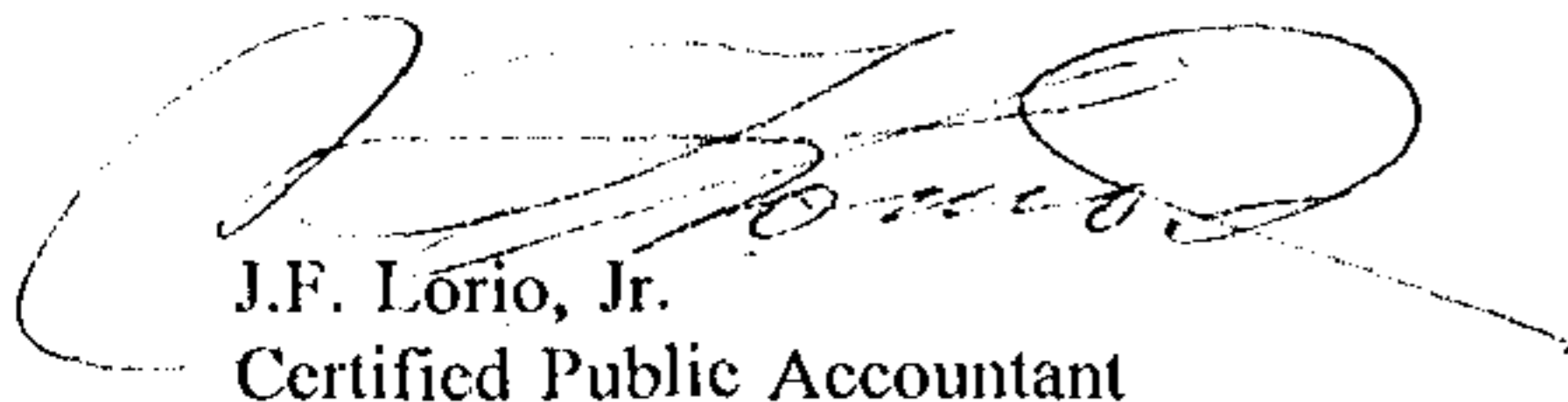
INDEPENDENT AUDITOR'S REPORT

Board of Directors
Twenty-Ninth Judicial District
Indigent Defender Board's Fund
Hahnville, Louisiana

We have audited the accompanying general purpose financial statements of the Twenty-Ninth Judicial District Indigent Defender Board's Fund, as of and for the year ended December 31, 1999, as listed in the table of contents. These general purpose financial statements are the responsibility of the management of the Twenty-Ninth Judicial District Indigent Defender Board's Fund. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Twenty-Ninth Judicial District Indigent Defender Board's Fund as of December 31, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.



J.F. Lorio, Jr.
Certified Public Accountant

June 9, 2000

GENERAL PURPOSE FINANCIAL STATEMENTS

**TWENTY-NINTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD'S FUND**

St. Charles Parish, Louisiana
Governmental Fund Type - General Fund
Balance Sheet
December 31, 1999

Statement A

	Governmental Fund Types		Total (Memorandum ONLY)
	General Fund	Special Revenue	
<u>ASSETS</u>			
Cash and cash equivalents (Note B)	\$ <u>337,091</u>	\$ <u>202</u>	\$ <u>337,293</u>
TOTAL ASSETS	<u>\$ 337,091</u>	<u>\$ 202</u>	<u>\$ 337,293</u>
 <u>LIABILITIES, EQUITY AND OTHER CREDITS</u>			
Liabilities	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Equity and Other Credits:			
Fund balance - unreserved - undesignated	<u>337,091</u>	<u>202</u>	<u>337,293</u>
Total Equity and Other Credits	<u>337,091</u>	<u>202</u>	<u>337,293</u>
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	<u>\$ 337,091</u>	<u>\$ 202</u>	<u>\$ 337,293</u>

The accompanying notes are an integral part to these financial statements.

**TWENTY-NINTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD'S FUND**

St. Charles Parish, Louisiana

Governmental Fund Type

Statement of Revenues, Expenditures and
Changes in Fund Balance

For the Year Ended December 31, 1999

Statement B

	Governmental Fund Types		Total (Memorandum ONLY)
	General Fund	Special Revenue	
<u>REVENUES</u>			
Court costs on fines and forfeitures	\$ 355,296	\$ -	\$ 355,296
Intergovernmental revenue- Louisiana Indigent Defender Board (District Assistance Fund)	-	35,000	35,000
Interest earnings	<u>18,002</u>	<u>-</u>	<u>18,002</u>
Total Revenues	<u>373,298</u>	<u>35,000</u>	<u>408,298</u>
<u>EXPENDITURES</u>			
Professional services	414,293	24,000	438,293
Other	<u>15,697</u>	<u>11,000</u>	<u>26,697</u>
Total Expenditures	<u>429,990</u>	<u>35,000</u>	<u>464,990</u>
Excess of Expenditures over Revenues	(56,692)	-	(56,692)
Fund Balance at Beginning of year	<u>393,783</u>	<u>202</u>	<u>393,985</u>
Fund Balance at End of Year	<u>\$ 337,091</u>	<u>\$ 202</u>	<u>\$ 337,293</u>

The accompanying notes are an integral part to these financial statements.

NOTES TO FINANCIAL STATEMENTS

**TWENTY-NINTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD'S FUND**

St. Charles Parish, Louisiana
Notes to the Financial Statements
December 31, 1999

INTRODUCTION

The Twenty-Ninth Judicial District Indigent Defender Board's Fund is established in compliance with Louisiana Revised Statutes 15:144-149 to provide and compensate counsel appointed to represent indigents in criminal cases on the district court level.

As provided by Act 21 of 1982, Louisiana Revised Statutes 13:477(29) and 13:477(40), the electors of the Twenty-Ninth Judicial District Indigent Defender Board's Fund, being the parishes of St. Charles and St. John the Baptist, approved the division of the Twenty-Ninth Judicial District Indigent Defender Board's Fund, effective January 21, 1985, by the establishment of the Fortieth Judicial District Indigent Defender Board's Fund to be composed of St. John the Baptist Parish, with the Twenty-Ninth Judicial District Indigent Defender Board's Fund to continue and be composed of St. Charles Parish.

Board members serve without compensation.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Presentation

The accompanying general purpose financial statements of the Twenty-Ninth Judicial District Indigent Defender Board's Fund have been prepared in accordance 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's Fund is a part of the district court system of the State of Louisiana. However, the state statutes that create the boards also give each of the boards control over all of their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for funding deficits and operating deficiencies, and fiscal management for controlling the collection and disbursement of funds. Therefore, the board reports as an independent reporting entity and the financial statements include only the transactions of the Twenty-Ninth Judicial District Indigent Defender Board's Fund. Furthermore, the St. Charles Parish council does not include the Indigent Defender Board's Fund as a component unit in its comprehensive annual financial report.

3. Fund Accounting

The board uses a fund (General Fund and Special Revenue Fund) to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions relating to certain government functions and activities.

**TWENTY-NINTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD'S FUND**

St. Charles Parish, Louisiana
Notes to the Financial Statements
December 31, 1999

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A fund is a separate accounting entity with a self-balancing set of accounts.

Funds of the Indigent Defender Board are classified as a governmental fund. Governmental funds accounts for all of 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 follow:

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 District Assistance Fund is the board's only Special Revenue 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 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 fund is 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. The operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the following practices in recording revenues and expenditures:

Revenues (General Fund):

Court costs are recorded in the year they are collected by the tax collector and remitted to the Board.

Revenues (Special Revenue Fund):

Intergovernmental revenues from the Louisiana Indigent Defender Board are recorded when received.

**TWENTY-NINTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD'S FUND**

St. Charles Parish, Louisiana
Notes to the Financial Statements
December 31, 1999

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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. Cash and Cash Equivalents

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

6. Total Columns 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, 1999, the carrying amount (book balance) of all cash and cash equivalents of the Indigent Defender Board's Fund totaled \$ 337,293, and is listed as follows:

Interest bearing demand deposits	\$ 137,293
Certificates of Deposit	<u>200,000</u>
Total	<u>\$ 337,293</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or 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, 1999. At December 31, 1999, the fund had \$ 104,666 in deposits (collected bank balance) and \$ 200,000 in certificates of deposits. These deposits were fully secured from risk by federal deposit insurance and the pledge of securities by the fiscal agent bank.

NOTE C - YEAR 2000 (unaudited)

The Board's accounting records are maintained on the computers of the Chief Indigent Defender. Both the hardware and software being used is Year 2000 compliant.

SUPPLEMENTAL INFORMATION SCHEDULES

**TWENTY-NINTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD'S FUND**

St. Charles Parish, Louisiana

Supplemental Information Schedules

Summary Schedule of Prior Audit Findings

For the Year Ended December 31, 1999

Reference No. : 1

Fiscal Year Finding Initially Occurred : Has existed from inception.

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

Corrective Action and Additional Explanation: Management is aware of this inadequacy in the internal control structure, however, it feels that to employ such controls would not be cost beneficial. No action will need to be taken.

**TWENTY-NINTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD'S FUND**
St. Charles Parish, Louisiana
Supplemental Information Schedules
Corrective Action Plan for Current Year Audit Findings
For the Year Ended December 31, 1999

Reference No. : 1

Fiscal Year Finding Initially Occurred : Has existed from inception.

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

Corrective Action and Additional Explanation: Management is aware of this inadequacy in the internal control structure, however, it feels that to employ such controls would not be cost beneficial. No action will need to be taken.

Contact Person:

Honorable Harold J. Mire, Sr.
Chairman of the Board
Hahnville, Louisiana

Anticipated Completion Date : Not applicable.

OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS

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**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-Ninth Judicial District
Indigent Defender Board's Fund
Hahnville, Louisiana

We have audited the general purpose financial statements of the Twenty-Ninth Judicial District Indigent Defender Board's Fund, as of and for the year ended December 31, 1999, and have issued our report thereon dated June 9, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

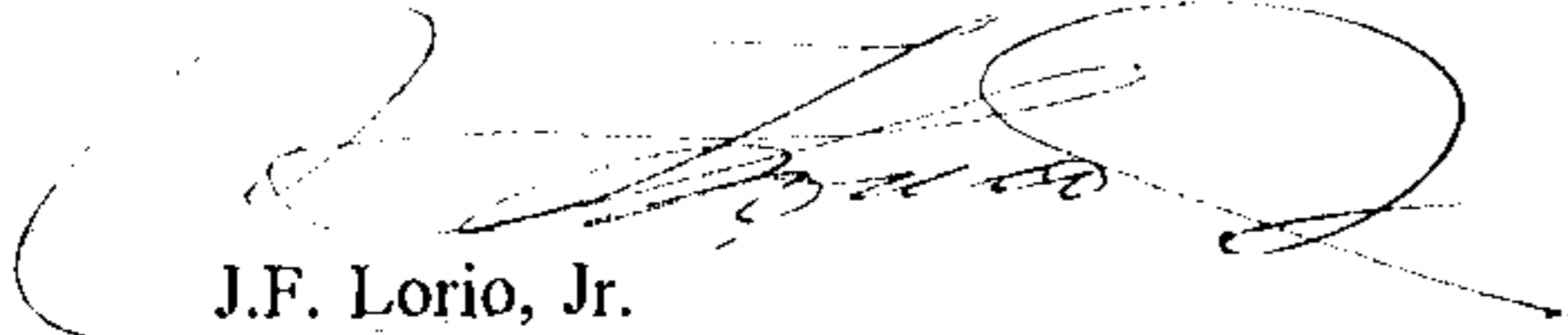
As a part of obtaining reasonable assurance about whether the Twenty-Ninth Judicial District Indigent Defender Board's Fund general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations and contracts, noncompliance with which could have a direct and material effect on the determination of the financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal control over financial Reporting

In planning and performing our audit, we considered the Twenty-Ninth Judicial District Indigent Defender Board's Fund internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a matter involving the internal control over financial reporting and its operations that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgement, could adversely affect the board's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. We noted that the size of the board's operations and its limited staff preclude an adequate segregation of duties and other features of an adequate system of internal accounting control structure, however, the board feels that to employ such controls would not be cost beneficial.

A material weakness is a reportable 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 source of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness.

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



J.F. Lorio, Jr.
Certified Public Accountant

June 9, 2000