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CERTIFIED PUBLIC ACCOUNTANTS

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ORLEANS INDIGENT DEFENDER PROGRAM

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 JUN 19 1996

FINANCIAL AND COMPLIANCE AUDIT

TOGETHER WITH

INDEPENDENT AUDITORS' REPORT

FOR THE YEAR ENDED DECEMBER 31, 1995

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& Tervalon

MICHAEL B. BRUNO, CPA
ALCIDE J. TERVALON, JR., CPA
WALDO J. MORET, JR., CPA

INDEPENDENT AUDITORS' REPORT

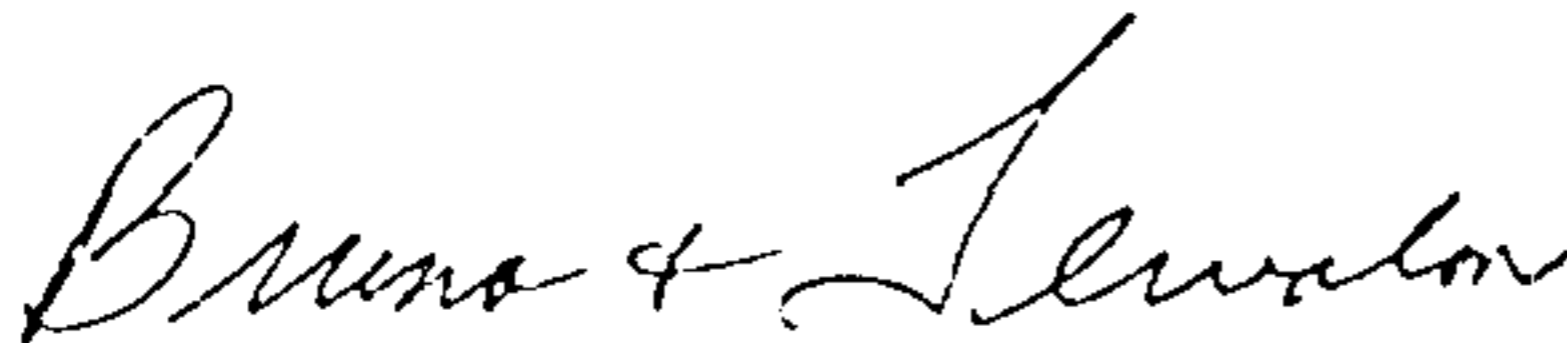
To the Board of Directors
Orleans Indigent Defender Program

We have audited the accompanying general purpose financial statements of Orleans Indigent Defender Program (OIDP), as of and for the year ended December 31, 1995, as listed in the Table of Contents. These general purpose financial statements are the responsibility of OIDP's management. 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, and 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 in the first paragraph present fairly, in all material respects, the financial position of OIDP, as of December 31, 1995, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report, dated February 16, 1996, on our consideration of OIDP's internal control structure and a report, dated February 16, 1996, on its compliance with laws and regulations.



BRUNO & TERVALON
CERTIFIED PUBLIC ACCOUNTANTS

February 16, 1996

ORLEANS INDIGENT DEFENDER PROGRAM
COMBINED BALANCE SHEET -
GOVERNMENTAL FUND (GENERAL FUND) AND ACCOUNT GROUP
December 31, 1995

	<u>GOVERNMENTAL FUND TYPE</u>	<u>ACCOUNT GROUP</u>	<u>TOTAL (MEMORANDUM ONLY-NOTE 1)</u>
	<u>GENERAL FUND</u>	<u>GENERAL FIXED ASSETS</u>	
ASSETS			
Cash and cash equivalents (NOTE 2)	\$612,237	\$ -0-	\$612,237
Court costs on fines and forfeitures receivable	84,834	-0-	84,834
Office equipment and furnishings (NOTE 3)	-0-	112,409	112,409
Prepaid expenses	<u>58,806</u>	<u>-0-</u>	<u>58,806</u>
Total assets	<u>\$755,877</u>	<u>\$112,409</u>	<u>\$868,286</u>
LIABILITIES AND FUND EQUITY/BALANCE			
Liabilities:			
Accounts payable and accrued expenses	\$ <u>57,569</u>	\$ <u>-0-</u>	\$ <u>57,569</u>
Total liabilities	<u>57,569</u>	<u>-0-</u>	<u>57,569</u>
Fund equity:			
Investment in fixed assets	-0-	112,409	112,409
Fund balance:			
Unreserved/undesignated	<u>698,308</u>	<u>-0-</u>	<u>698,308</u>
Total fund equity/ balance	<u>698,308</u>	<u>112,409</u>	<u>810,717</u>
Total liabilities and fund equity/ balance	<u>\$755,877</u>	<u>\$112,409</u>	<u>\$868,286</u>

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

ORLEANS INDIGENT DEFENDER PROGRAM
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - GOVERNMENTAL FUND-GENERAL FUND
For the Year Ended December 31, 1995

Revenues:	
Court costs on fines and forfeitures	\$1,242,265
Probation assessments	20,120
Attorney fees	275
Interest	20,238
State Board funds	717,453
Pass-through funding for Capital Conflict Panel (NOTE 7)	48,750
Bond funds	46,399
Other	<u>3,931</u>
Total revenues	<u>2,099,431</u>
Expenditures:	
Salaries and related benefits	1,682,557
Travel and education	6,411
Material and supplies	10,186
Office expenditures	34,844
Audit and accounting	4,300
Capital Conflict Panel funding (NOTE 7)	48,750
Insurance	69,153
Contractual services	4,418
Capital outlays	2,753
Law books and pamphlets	6,116
Witness expense	1,023
Miscellaneous	<u>282</u>
Total expenditures	<u>1,870,793</u>
Excess of revenues over expenditures	<u>228,638</u>
Fund balance, at beginning of year	<u>469,670</u>
Fund balance, at end of year	<u>\$ 698,308</u>

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

ORLEANS INDIGENT DEFENDER PROGRAM
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
GOVERNMENTAL FUND-GENERAL FUND
For the Year Ended December 31, 1995

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
Revenues:			
Court costs on fines and forfeitures	\$1,275,500	\$1,242,265	\$(33,235)
Probation assessments	18,000	20,120	2,120
Attorney fees	200	275	75
Interest	20,000	20,238	238
State Board funds	717,000	717,453	453
Pass-through funding for Capital Conflict Panel (NOTE 7)	48,750	48,750	-0-
Bond funds	25,149	46,399	21,250
Other	<u>-0-</u>	<u>3,931</u>	<u>3,931</u>
Total revenues	<u>2,104,599</u>	<u>2,099,431</u>	<u>(5,168)</u>
Expenditures:			
Salaries and related benefits:			
Salaries	1,397,933	1,458,426	(60,493)
Payroll taxes	109,288	109,051	237
Employee insurance	117,181	115,080	2,101
Travel and education	7,500	6,411	1,089
Material and supplies:			
Office supplies	7,900	7,175	725
Paper - copy machine	1,800	2,027	(227)
Printed forms	1,500	984	516
Office expenditures:			
Computer expense	3,000	2,523	477
Dues	2,600	2,538	62
Maintenance and repairs	7,852	8,878	(1,026)
Telephone	12,000	12,311	(311)
Postage	2,000	2,278	(278)
Parking expense	5,000	4,553	447
Coffee supplies	600	651	(51)
Bottled water	500	523	(23)
Transcript and fees	100	75	25
Beeper service	700	514	186
Penalty and interest	1,000	-0-	1,000
Audit and accounting	4,300	4,300	-0-
Legal notice	100	-0-	100

(CONTINUED)

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

ORLEANS INDIGENT DEFENDER PROGRAM
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
GOVERNMENTAL FUND-GENERAL FUND
(CONTINUED)
For the Year Ended December 31, 1995

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
Expenditures, Continued:			
Capital Conflict Panel funding (NOTE 7)	\$ 48,750	\$ 48,750	\$ -0-
Insurance	71,700	69,153	2,547
Contractual services	2,500	4,418	(1,918)
Capital outlays	3,000	2,753	247
Law books and pamphlets	7,000	6,116	884
Witness expense	2,500	1,023	1,477
Miscellaneous	<u>1,500</u>	<u>282</u>	<u>1,218</u>
 Total expenditures	 <u>1,819,804</u>	 <u>1,870,793</u>	 <u>(50,989)</u>
 Excess of revenues over expenditures	 <u>284,795</u>	 <u>228,638</u>	 <u>(56,157)</u>
 Fund balance, at beginning of year	 <u>469,670</u>	 <u>469,670</u>	 <u>-0-</u>
 Fund balance, at end of year	 <u>\$ 754,465</u>	 <u>\$ 698,308</u>	 <u>\$(56,157)</u>

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

ORLEANS INDIGENT DEFENDER PROGRAM
NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - Introduction:

The Orleans Indigent Defender Program (OIDP), established in compliance with Louisiana Revised Statutes 15:144-149, provides counsel to represent indigents (needy individuals) in criminal and quasi-criminal cases at the district court level. The judicial district encompasses the Parish of Orleans, Louisiana. The Board of Directors is composed of seven (7) members who are appointed by the district court for life. Board members serve without compensation. Revenues to finance OIDP's operations are provided primarily from court costs on fines imposed by the various courts within the district.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The accompanying financial statements of the Orleans Indigent Defender Program 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, OIDP is a part of the district court system of the State of Louisiana. However, OIDP operates autonomously from the State of Louisiana and independently from the district court system. Therefore, OIDP reports as an independent reporting entity and the financial statements include only the transactions of OIDP.

C. Fund Accounting

OIDP uses the general fund and an account group to report on its financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

ORLEANS INDIGENT DEFENDER PROGRAM
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

NOTE 1 - Introduction, Continued:

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

C. Fund Accounting, Continued

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 using the following practices in recording revenues and expenditures:

Revenues

Court costs on fines and forfeitures are recorded in the month the amounts are collected by the appropriate courts.

Interest income on time deposits is recorded when the time deposits have matured and the interest is available.

Substantially all other revenues are recorded when received.

ORLEANS INDIGENT DEFENDER PROGRAM
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

NOTE 1 - Introduction, Continued:

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

Expenditures

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

E. Budgetary Data

The Orleans Indigent Defender Program utilizes the following budget practices:

- o In the last quarter of the year a budget for the following year is prepared and submitted to the Board of Directors for approval. The budget may be amended during the year, if requested, with the approval of the Board of Directors.
- o The budget records are maintained in the accounting department with all other public records of this program and can be reviewed by making arrangements with the Director.
- o The budget is normally presented for approval at the last board meeting of the year and anyone could attend the budget hearing if they so desire.
- o The budget is based on the previous year experience as to receipts and disbursements and takes into consideration increases in costs of services and supplies, taxes, insurance and equipment, as well as the increase costs of salaries and fringe benefits when raises and/or new positions are authorized. The budget as a whole is based on the amount of money that is available and the disbursements that are necessary to maintain the efficient operation of this program.

ORLEANS INDIGENT DEFENDER PROGRAM
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

NOTE 1 - Introduction, Continued:

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

E. Budgetary Data, Continued

- o Quarterly financial reports are submitted to the Board of Directors, which in part list the amount of the budget that has been used for that period and indicates a favorable or unfavorable difference as to the budget amount attributed to the period of time being reported.
- o All budgetary appropriations lapse at the end of the fiscal year, and OIDP does not use a system of encumbrance accounting.
- o The budget for general fund expenditures is prepared on a basis consistent with generally accepted accounting principles.

F. Cash and Cash Equivalents

Cash includes amounts in demand deposits and interest-bearing time deposits. Cash equivalents include amounts in time deposits with original maturities of ninety (90) days or less. Under state law, OIDP may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

G. Fixed Assets

Fixed assets are recorded as expenditures at the time purchased, and the related assets are 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.

ORLEANS INDIGENT DEFENDER PROGRAM
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

NOTE 1 - Introduction, Continued:

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

H. Compensated Absences

All employees earn one and one-half (1 1/2) days of vacation leave each month. Vacation leave can be accumulated up to a maximum of thirty (30) days. Sick leave is earned at the rate of two (2) days each month. Sick leave can be accumulated without limitation. Upon termination, all unused vacation and sick leave lapse. At December 31, 1995, there are no accumulated and vested benefits relating to vacation or sick leave that require disclosure or accrual to conform with generally accepted accounting principles.

I. Total Column on the Combined Balance Sheet

The total column on the combined balance sheet is captioned "Memorandum Only" to indicate that the information is presented only to facilitate financial analysis. Data in this column does not present the financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

NOTE 2 - Cash and Cash Equivalents:

OIDP had cash and cash equivalents totaling \$612,237 (book balances) at December 31, 1995, as follows:

Demand deposits	\$115,916
Time deposits:	
Savings account	11,321
Certificates of deposit	<u>485,000</u>
Total	<u>\$612,237</u>

ORLEANS INDIGENT DEFENDER PROGRAM
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

NOTE 2 - Cash and Cash Equivalents, Continued:

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 bank. 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, 1995, OI DP has \$654,476 in deposits (collected bank balances). These deposits are secured from risk by \$100,000 of federal deposit insurance and \$864,344 of pledged securities held by a custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by OI DP that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 3 - Changes in General Fixed Assets:

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

Balance, January 1, 1995	\$109,656
Additions	<u>2,753</u>
Balance, December 31, 1995	<u>\$112,409</u>

ORLEANS INDIGENT DEFENDER PROGRAM
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

NOTE 4 - Pension Plan:

Substantially all of OIDP's employees participate in the federal social security program. OIDP is required to remit an amount to the Social Security Administration equal to employee's contribution up to an established limit. OIDP does not guarantee any of the benefits granted by the Social Security Administration.

NOTE 5 - Operating Lease:

OIDP has an operating lease for office equipment. For this lease, OIDP has, as of December 31, 1995, a contractual agreement requiring the following annual rental payments:

<u>Fiscal Year Ending</u> <u>December 31,</u>	<u>Office</u> <u>Equipment</u>
1996	\$7,254
1997	7,254
1998	6,045

Lease expense for the current year amounted for \$5,795.

NOTE 6 - District Assistance Fund Grant:

During the 1995 fiscal year, OIDP was awarded and received grant funds from the Louisiana Indigent Defender Board's (LIDB) District Assistance Fund.

The District Assistance Fund is a grant-in-aid program intended to provide supplemental financial assistance in felony cases to district indigent defender boards that have a need for such supplemental funding and that are willing to comply with the standards, guidelines, and policies of the Louisiana Indigent Defender Board.

ORLEANS INDIGENT DEFENDER PROGRAM
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

NOTE 6 - District Assistance Fund Grant, Continued:

Funding, under the program, is being provided to assist qualified district boards in improving the quality of indigent defense on a continuous basis especially with respect to the following major goals:

- 1) To lower attorney caseloads to levels consistent with LIDB and national caseload standards;
- 2) To increase the pool of qualified attorneys certified under the LIDB's capital and appellate programs;
- 3) To provide more effective attorney unit support in the form of investigators, secretaries, and other forms of office support;
- 4) To improve criminal defense knowledge and skill through training, specialized continuing legal education, and better supervision; and
- 5) To defray expert witness/testing costs.

NOTE 7 - Conflict Panel Funding:

In 1995, OIDP entered separately into agreements with the Louisiana Indigent Defender Board (LIDB) and the Orleans Indigent Defender Capital Conflict Panel (the Conflict Panel) whereby LIDB provided OIDP with grant funds to be totally passed through to the Conflict Panel. The purpose of such funding is to defray expenses of capital cases being prosecuted in Orleans Parish but which OIDP is prohibited from handling because of conflicts of interests.

OIDP is acting in an agent capacity for LIDB in distributing funds to the Conflict Panel. For the year ended December 31, 1995, OIDP received and distributed \$48,750 of grant funds to the Conflict Panel. As of December 31, 1995, there were no assets and liabilities in the financial records of OIDP regarding funding to the Conflict Panel.

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MICHAEL B. BRUNO, CPA
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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors
Orleans Indigent Defender Program

We have audited the general purpose financial statements of the Orleans Indigent Defender Program (OIDP) as of and for the year ended December 31, 1995 and have issued our report thereon dated February 16, 1996.

We conducted our audit in accordance with generally accepted auditing standards, and 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.

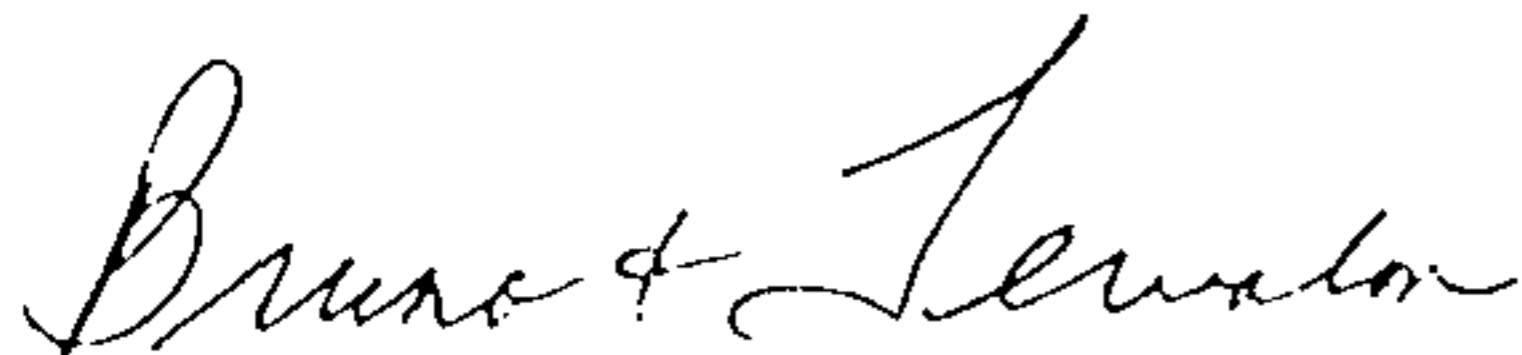
The management of OIDP is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS
(CONTINUED)

In planning and performing our audit of the general purpose financial statements of OIDP for the year ended December 31, 1995, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities 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. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

This report is intended solely for the use of the Board of Directors of OIDP and its management, and the Louisiana Legislative Auditor. This restriction is not intended to limit the distribution of this report which, upon acceptance by OIDP, is a matter of public record.



BRUNO & TERVALON
CERTIFIED PUBLIC ACCOUNTANTS

February 16, 1996

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
BASED ON AN AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

To the Board of Directors
Orleans Indigent Defender Program

We have audited the general purpose financial statements of Orleans Indigent Defender Program (OIDP) as of and for the year ended December 31, 1995, and have issued our report thereon dated February 16, 1996.

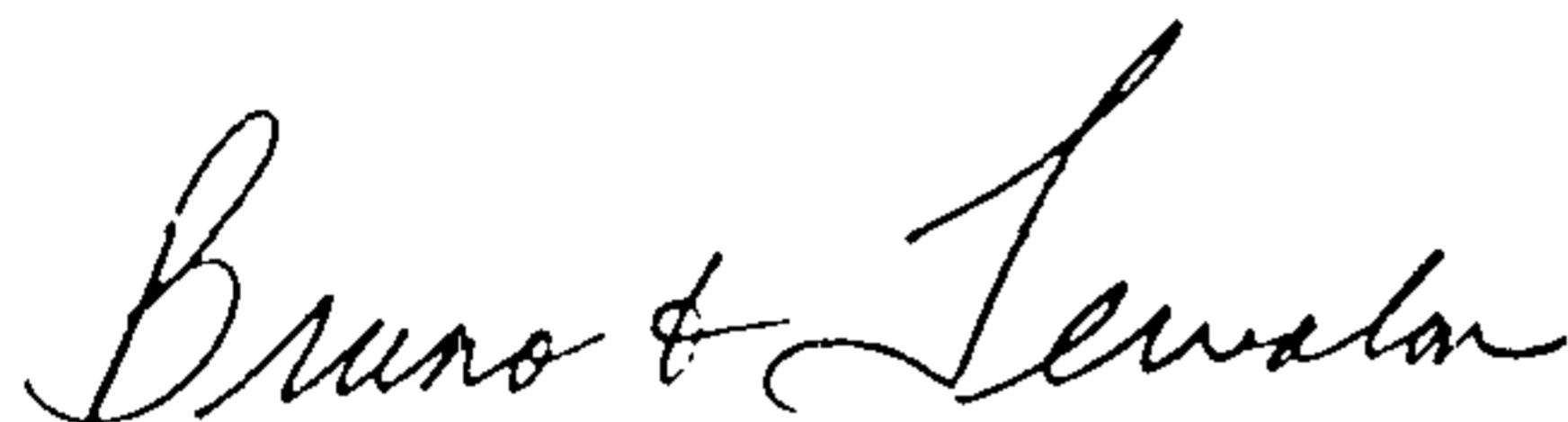
We conducted our audit in accordance with generally accepted auditing standards, and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws and regulations applicable to OIDP is the responsibility of OIDP's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of OIDP's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. 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.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
BASED ON AN AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS
(CONTINUED)

This report is intended solely for the use of the Board of Directors of OIDP and its management, the State of Louisiana, and the Legislative Auditor. This restriction is not intended to limit the distribution of this report which, upon acceptance by OIDP, is a matter of public record.



BRUNO & TERVALON
CERTIFIED PUBLIC ACCOUNTANTS

February 16, 1996

ORLEANS INDIGENT DEFENDER PROGRAM
EXIT CONFERENCE

An exit conference was held on April 24, 1996 and those in attendance were as follows:

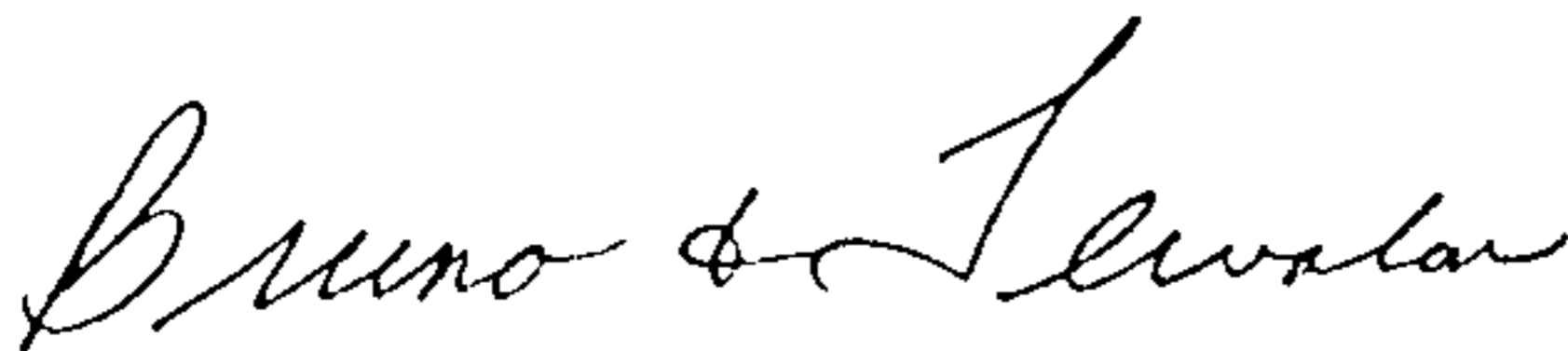
ORLEANS INDIGENT DEFENDER PROGRAM

Mr. Douglas Wilson	-- Chairman, Board of Directors
Mr. Daniel Jones	-- Accountant

BRUNO & TERVALON, CERTIFIED PUBLIC ACCOUNTANTS

Mr. Alcide J. Tervalon, Jr., CPA	-- Partner
Mr. Lawrence Jones, CPA	-- Audit Supervisor

The audit report was discussed. This report is intended solely for the use of the Board of Directors, management, and the Louisiana Legislative Auditor and should not be used for any other purpose.



BRUNO & TERVALON
CERTIFIED PUBLIC ACCOUNTANTS

February 16, 1996

Bruno CERTIFIED PUBLIC ACCOUNTANTS
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