

Inspection of documentation supporting five of the six selected disbursements indicated approval from the proper authorities. One supporting document did not indicate approval from the proper authorities.

#### 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 Judges' 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 no such documents were properly posted.

#### 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 no approval for the payments noted. 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.

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.

FOURTEENTH JUDICIAL DISTRICT  
INDIGENT DEFENDER FUND  
STATE OF LOUISIANA  
ST. JOHN PARISH

NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 1998  
(Unaudited-See Accountants' Compilation Report)

**Note 1: Summary of Significant Accounting Policies**

The Fourteenth Judicial District Indigent Defender Fund is established in compliance with Louisiana Revised Statutes 15:244-149, to provide and compensate counsel appointed to represent indigents in criminal and quasi-criminal cases on the district court level.

For financial reporting purposes, the indigent defender board is a part of the district court system of the State of Louisiana. The accompanying financial statements present financial information only on the operations of the Fourteenth Judicial Indigent Defender Fund, a component of the State of Louisiana Judicial System.

**A. FUND ACCOUNTING**

The Fourteenth Judicial District Indigent Defender Fund is organized and operated on a fund basis whereby a separate set of well-balancing set of accounts is maintained that comprises its assets, liabilities, fund equity, revenues and expenditures.

**B. LONG-TERM LIABILITIES**

There are no long-term liabilities at December 31, 1998.

**C. BASIS OF ACCOUNTING**

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

The indigent defender fund's records are maintained on the 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 as follows:

**REVENUES**

Vehicle violation fees are recorded in the year collected by the courts.

FOURTIH JUDICIAL DISTRICT  
 JUDICIAL EXPENSES FUND  
 STATE OF LOUISIANA  
 ST. JOHN PARISH

STATEMENT OF CASH FLOWS  
 FOR THE YEAR ENDED DECEMBER 31, 1984  
 (Unaudited--See Accountants' Compilation Report)

Cash Flows from Operating Activities

Revenues in excess of expenditures for the year ended December 31, 1984		\$ 41,700
Decrease in accounts receivable	\$ 3,528	
Increase in certificate of deposit	(52,292)	
Decrease in interest receivable	782	
Increase in accrued salaries	3,543	
Decrease in accounts payable	(10,320)	
Increase in payroll taxes payable	<u>3,882</u>	
Total adjustments		<u>(52,979)</u>
Cash used by operations		(11,279)

Cash Flows from Investing Activities

There were no investing activities		
Cash used by investing activities		-0-

Cash Flows from Financing Activities

There were no financing activities		
Cash used by financing activities		<u>-0-</u>
Decrease in cash		(11,279)
Cash - beginning of the year		<u>50,178</u>
Cash - end of year		<u>\$ 38,899</u>

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

FORTIETH JUDICIAL DISTRICT  
INDIGENT DEFENDER FUND  
STATE OF LOUISIANA  
ST. JOHN PARISH

STATEMENT OF FUND BALANCE  
FOR THE YEAR ENDED DECEMBER 31, 1996  
(Unaudited-See Accountants' Compilation Report)

Fund Balance (unrestricted), January 1, 1996	\$154,807
Excess Revenues over Expenditures for the year	<u>41,350</u>
Fund Balance (unrestricted), December 31, 1996	<u>\$196,157</u>

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

**FOURTIH JUDICIAL DISTRICT**  
**INCIDENT EXPENSE FUND**  
**STATE OF LOUISIANA**  
**DR. JOHN PARISH**

**STATEMENT OF REVENUE AND EXPENDITURES**  
**FOR THE YEAR ENDED DECEMBER 31, 1990**

(Unaudited-See Accountants' Compilation Report)

			Variances
	Budget	Actual	Payable (Unfavorable)
<b>Revenues</b>			
Vehicle violation fees	\$251,500	\$249,364	\$ 2,136
Expense reimbursement	1,500	6,604	5,104
Safety bond forfeiture	4,500	2,370	2,130
Grant - State IEB	16,000	16,000	-
Interest income	1,252	1,183	69
<b>Total revenues</b>	<b>\$284,752</b>	<b>275,521</b>	<b>9,231</b>
<b>Expenditures</b>			
Accounting	1,000	1,143	143
Attorney fees	162,200	170,286	8,086
Auto mileage	1,200	1,239	39
Banking	100	80	20
Director fees	2,100	1,880	220
Fees	500	395	105
Expert witness	3,600	1,817	1,783
Insurance	6,072	1,338	4,734
Investigations	3,600	2,720	880
Janitorial	360	200	160
Library	1,700	2,370	670
Moving expense	0	100	100
Office Equipment Rental	1,050	2,094	1,044
Office supplies	1,845	1,748	97
Payroll taxes	5,430	4,726	704
Postage	350	411	61
Rent	7,200	7,250	50
Salaries	71,880	67,583	4,297
Secretarial	3,600	3,698	98
Seminars & Professional Development	2,400	2,223	177
Telephone	2,400	2,381	19
Utilities	1,800	1,945	145
Capital expenditures- Office Equip-	3,850	3,721	129
<b>Total expenditures</b>	<b>294,418</b>	<b>298,261</b>	<b>3,843</b>
<b>Excess of Revenues over Expenditures</b>	<b>\$ 414</b>	<b>41,230</b>	<b>40,816</b>

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

FOURTEETH JUDICIAL DISTRICT  
INCIDENT DEFENDER FUND  
STATE OF LOUISIANA  
ST. JOHN PARISH

STATEMENTS OF ASSETS AND LIABILITIES  
AS OF DECEMBER 31, 1994  
(Unaudited-See Accountants' Compilation Report)

<u>Assets</u>		
Current assets		
Cash on hand and in bank	\$ 36,384	
Accounts receivable	<u>14,492</u>	
Total current assets		\$ 50,876
Other assets		
Certificate of deposit	155,126	
Office furniture	6,618	
Utility Deposit	<u>1,300</u>	
Total other assets		<u>162,930</u>
Total assets		<u>\$213,807</u>
<u>Liabilities and Fund Balances</u>		
Current liabilities		
Accounts payable	\$ 7,300	
Accrued salaries	3,942	
Payroll taxes payable	<u>2,292</u>	
Total current liabilities		\$ 13,534
Equity and other credits		
Investment in office furniture	6,618	
Fund balance - unrestricted	<u>196,152</u>	
Total equity and other credits		<u>202,770</u>
Total liabilities equity and other credits		<u>\$213,807</u>

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

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (1) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

I was unable to compare agreed-upon procedure (1) with agreed-upon procedure (2) because management did not provide me with a list of immediate family members for two of the three board members.

#### budgeting

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

Management did not provide us with a copy of a legally adopted budget because the board did not legally adopt a budget. According to Attorney General Opinion Number 82-922, local indigent defender boards are not political subdivisions within the meaning of the Louisiana Local Government Budget Act R.S. 18-1302. Therefore, the LDB is not legally required to adopt a budget.

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

I was unable to trace the adoption of the original budget to the minutes of a meeting because the Portneuf Judicial District Indigent Defender Board failed to adopt a budget.

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%.

I was unable to compare the revenues and expenditures of the final budget to actual revenues and expenditures because no budget was adopted.

#### Accounting and Reporting

8. Randomly select 5 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

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

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

This report is intended solely for the use of the management of the Eastern 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. Moreover, this report is a matter of public record and its distribution is not limited.

June 23, 1987



Brian N. Schuchardt

EXHIBIT A

861187-2



FOURTEENTH JUDICIAL DISTRICT  
INDIGENT DEFENDER FUND  
STATE OF LOUISIANA  
ST. JOHN PARISH

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EXPENDITURES

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

Note 2: Supplemental disclosure of cash flow information:

Cash paid during the year for:

Interest	\$ -0-
Income taxes	-0-

Non-cash investing and financing activities:

There were no non-cash investing and financing activities.

Disclosure of accounting policies:

For purposes of the statement of cash flows, the indigent defender fund considers only cash that is available for immediate use.

Note 3: Contingent Liabilities

At December 31, 1996 there is no pending litigation against the indigent defender fund.

**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 Council  
Lafayette, 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, 1988 included in the accompanying Louisiana Accrual Basis 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 LSA-RS 38:2231-2251 (the public bid law).

No expenditure was made during the year for materials and supplies exceeding \$5,000 or public works exceeding \$50,000.

**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 42:1301-1324 (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 us with the required list including the needed information for only one of the three board members.

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

Management provided us with the required list.

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Lafayette, LA 70505  
Ph: 504-652-1141

Fortieth Judicial District  
Indigent Defender Fund  
Lafayette, Louisiana 70508

I have compiled the accompanying statement of assets and liabilities of the Fortieth Judicial District Indigent Defender Fund, as of December 31, 1986 and the related statements of revenues and expenditures, fund balance, and statement of cash flows for the year then ended, in accordance with the 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.

January 28, 1987

*Murphy M. Pettit*

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ST. JAMES 27 20 0-44

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When necessary  
please refer to  
date and place  
of issue

PORTLAND JUDICIAL DISTRICT  
INDIGENT DEFENDER FUND

FINANCIAL STATEMENTS

DECEMBER 31, 1944

These statements of the Indigent Defender Fund for the year ending December 31, 1944, were prepared by the Board of Indigent Defenders of the District of Portland, Oregon, and are submitted to the Board of Public Defenders of the District of Portland, Oregon, for their review and approval. The Board of Indigent Defenders of the District of Portland, Oregon, is a public corporation created by the Board of Public Defenders of the District of Portland, Oregon, and is authorized to receive and expend funds for the purpose of providing legal representation for indigent persons in the District of Portland, Oregon.