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**THIRTEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**

Financial Statements

Year Ended December 31, 2003

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 8/11/04

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INDEPENDENT AUDITORS' REPORT

* A Professional Accounting Corporation

**Members of the Board of Directors
Thirteenth Judicial District Indigent Defender Board
Evangeline Parish, Louisiana**

We have audited the accompanying financial statements of the governmental activities and the major fund of the Thirteenth Judicial District Indigent Defender Board (Indigent Defender Board), a component unit of the Evangeline Parish Police Jury, as of and for the year ended December 31, 2003, which collectively comprise the Indigent Defender Board's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Defender Board. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in 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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major fund of the Thirteenth Judicial District Indigent Defender Board, as of December 31, 2003, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

For the year ended December 31, 2003, the Indigent Defender Board has implemented GASB Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments. GASB Statement No. 34 creates new basic financial statements for reporting on the Indigent Defender Board's financial activities. The financial statements now include government-wide financial statements prepared on the accrual basis of accounting, and fund financial statements which present information for individual major funds rather than by fund type which has been the mode of presentation in previously issued financial statements. The Indigent Defender Board also implemented GASB Statement No. 37, Basic Financial Statements – And Management's Discussion and Analysis – For State and Local Governments: Omnibus, No. 38, Certain Financial Statement Note Disclosures, and Interpretation No. 6, Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements.

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In accordance with Government Auditing Standards, we have also issued a report dated June 24, 2004, on our consideration of the Indigent Defender Board's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Governmental Auditing Standards, and should be read in conjunction with this report in considering the results of our audit.

The required supplementary information on page 18 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The Thirteenth Judicial District Indigent Defender Board has not presented management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Indigent Defender Board's basic financial statements. The accompanying financial information listed as "Other Supplementary Information" in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The financial information for the preceding year, which is included for comparative purposes, was taken from the financial report for that year in which we expressed an unqualified opinion on the financial statements of the Thirteenth Judicial District Indigent Defender Board.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Victor C. Slaven, CPA, CFE

Ville Platte, Louisiana
June 24, 2004

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

Thirteenth Judicial District Indigent Defender Board
Evangeline Parish, Louisiana

Statement of Net Assets
December 31, 2003

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash	\$ 12,461
LIABILITIES	
Current liabilities:	
Accounts and other payables	<u>69</u>
NET ASSETS	
Unrestricted	<u>12,392</u>
Total net assets	<u>\$ 12,392</u>

The accompanying notes are an integral part of the basic financial statements.

Thirteenth Judicial District Indigent Defender Board
 Evangeline Parish, Louisiana

Statement of Activities
 For the Year Ended December 31, 2003

Activities	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Assets Governmental Activities
		Fees, Fines and Charges for Services	Operating grants and contributions	
Governmental activities:				
General government	<u>\$ 110,496</u>	<u>\$ 74,531</u>	<u>\$ 34,011</u>	\$ (1,954)
				<u>14,346</u>
				<u>\$ 12,392</u>

The accompanying notes are an integral part of the basic financial statements.

FUND FINANCIAL STATEMENTS (FFS)

Thirteenth Judicial District Indigent Defender Board
Evangeline Parish, Louisiana

Comparative Balance Sheet - Governmental Fund
December 31, 2003 and 2002

	<u>General Fund</u>	
	<u>2003</u>	<u>2002</u>
ASSETS		
Cash	<u>\$ 12,461</u>	<u>\$ 14,434</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Payroll taxes payable	\$ 69	\$ 88
Fund balance:		
Unreserved, undesignated	<u>12,392</u>	<u>14,346</u>
Total liabilities and fund balance	<u>\$ 12,461</u>	<u>\$ 14,434</u>

The accompanying notes are an integral part of the basic financial statements.

Thirteenth Judicial District Indigent Defender Board
Evangeline Parish, Louisiana

Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance -
Governmental Fund
For the Years Ended December 31, 2003 and 2002

	General Fund	
	2003	2002
Revenues:		
Court cost on fines and forfeitures -		
City court	\$ 22,133	\$ 23,981
Parish court	42,576	45,313
Fees for indigents	9,822	10,328
State grant	34,011	12,362
Total revenues	108,542	91,984
Expenditures:		
Current -		
General government - judicial		
Salaries and related benefits	3,936	1,959
Per diem	1,650	450
Office expense	1,496	1,200
Attorney fees	94,547	81,034
Professional fees	3,175	3,825
Consulting fees	3,450	-
Insurance	2,242	3,384
Investigation	-	2,150
Total expenditures	110,496	94,002
Deficiency of revenues over expenditures	(1,954)	(2,018)
Fund balance, beginning	14,346	16,364
Fund balance, ending	\$ 12,392	\$ 14,346

The accompanying notes are an integral part of the basic financial statements.

THIRTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements

(1) Summary of Significant Accounting Policies

The accompanying financial statements of the Thirteenth Judicial District Indigent Defender Board (Indigent Defender Board) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note. For the fiscal year ended December 31, 2003, the Indigent Defender Board implemented the new financial reporting requirements of GASB Statement No. 34, Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments. As a result, an entirely new financial presentation format has been implemented.

Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:513 and to the industry audit guide, Audits of State and Local Governments.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

The Thirteenth Judicial District Indigent Defender Board has been created by and in accordance with provisions of Louisiana Revised Statute 15:144 for the purpose of employing appointed attorneys to defend indigent defenders. The Board consists of six members who are appointed by the Thirteenth Judicial District Judge.

This report includes all funds, which are controlled by or dependent on the Indigent Defender Board as an independent political subdivision of the State of Louisiana. The Board is a component unit of the Evangeline Parish Police Jury, the primary government, but is not included in the financial reporting of the Evangeline Parish Police Jury. Although legally separate, the Board provides services, which almost exclusively benefit the Thirteenth Judicial District Court, which is a component unit of the Evangeline Parish Police Jury.

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The statement of net assets and statement of activities display information about the reporting government as a whole. They include the fund of the reporting entity, which is considered to be a governmental activity.

THIRTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
Evangeline Parish, Louisiana

Notes to Basic Financial Statements (Continued)

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Indigent Defender Board's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients for goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements (FFS)

The accounts of the Indigent Defender Board are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The fund of the Indigent Defender Board is classified as a governmental fund. The emphasis on fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the entity or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The major fund and only fund of the Indigent Defender Board is described below:

Governmental Fund -

General Fund

The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the Indigent Defender Board and is used to account for the operations of the Indigent Defender Board's office. The various fees and charges due to the Indigent Defender Board's office are accounted for in this fund. General operating expenditures are paid from this fund.

THIRTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
Evangeline Parish, Louisiana

Notes to Basic Financial Statements (Continued)

C. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide statement of net assets and the statement of activities, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets (or cost recovery) and financial position. All assets and liabilities (whether current or noncurrent) associated with its activities are reported. Government-wide fund equity is classified as net assets. In the fund financial statements, the “current financial resources” measurement focus is used. Only current financial assets and liabilities are generally included on its balance sheet. Their operating statement presents sources and uses of available spendable financial resources during a given period. This fund uses fund balance as its measure of available spendable financial resources at the end of the period.

Basis of Accounting

In the government-wide statement of net assets and statement of activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Revenues are classified by source and expenditures are classified by function and character. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

When both restricted and unrestricted resources are available for use, it is the Indigent Defender Board’s policy to use restricted resources first, then unrestricted resources as they are needed.

THIRTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
Evangeline Parish, Louisiana

Notes to Basic Financial Statements (Continued)

D. Assets, Liabilities and Equity

Cash and interest-bearing deposits

For purposes of the statement of net assets, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the Indigent Defender Board.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Defender Board maintains a threshold level of \$500 or more for capitalizing capital assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Depreciation of all exhaustible capital assets is recorded as an expense in the statement of activities, with accumulated depreciation reflected in the statement of net assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Furniture, fixtures and equipment	5-10 years
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Equity Classifications

In the government-wide statements, equity is classified as net assets and displayed in three components:

- a. Invested in capital assets, net of related debt – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

THIRTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
Evangeline Parish, Louisiana

Notes to Basic Financial Statements (Continued)

- c. Unrestricted net assets – All other net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

In the fund statements, governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated.

E. Budgetary and Budgetary Accounting

A budget for the General Fund was prepared on a basis consistent with generally accepted accounting principals (GAAP). Budgeted amounts are as originally prepared or amended by the Indigent Defender Board. All budgetary appropriations lapse at the end of each fiscal year.

F. Vacation and Sick Leave

The Indigent Defender Board has not established a formal policy relating to the vesting and accrual of vacation and sick leave. At December 31, 2003, the Board has no accumulated leave benefits required to be reported in accordance with GASB statement No. 16 "Accounting for Compensated Absences".

G. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

(2) Changes in Accounting Principles

For the year ended December 31, 2003, the Indigent Defender Board has implemented GASB Statement No. 34, Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments. GASB Statement No. 34 creates new basic financial statements for reporting on the Indigent Defender Board’s financial activities. The financial statements now include government-wide financial statements prepared on the accrual basis of accounting, and fund financial statements which present information for individual major funds rather than by fund type which has been the mode of presentation in previously issued financial statements. The Indigent Defender Board also implemented GASB Statement No. 37, Basic Financial Statements – And Management’s Discussion and Analysis – For State and Local Governments: Omnibus, No. 38, Certain Financial

THIRTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
Evangeline Parish, Louisiana

Notes to Basic Financial Statements (Continued)

Statement Note Disclosures, and Interpretation No. 6, Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements.

The implementation of GASB Statement No. 34 did not cause the opening fund balance at December 31, 2002 to be restated in terms of "net assets".

(3) Cash and Interest-Bearing Deposits

Under state law, the Indigent Defender Board may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The Indigent Defender Board may invest in United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2003, the Indigent Defender Board has cash demand deposits (book balances) totaling \$12,461.

These deposits are stated at cost, which approximates fair value. 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 fair 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. Deposit balances (bank balances) at December 31, 2003, of \$12,461 were secured in total by federal deposit insurance.

(4) Schedule of Per Diem Paid to Board Members

A schedule of per diem paid to board members is as follows:

Gilbert Wayne Aucoin	\$ 300
Gary Ortego	50
Guy Mitchell	300
Michael Latigue	250
Robert Deshotel	300
Martha Richard	300
Maxine Gauteau	150
	<u>\$ 1,650</u>

(5) Loss Contingency

Attorney's Fees Payable -

The Indigent Defender Board had a liability of \$255,584, which was due to lawyers who worked for the Board in years past when the Board was not generating revenues. The Board does not expect to be able to pay these fees from their revenues. Under Financial Accounting Standards Board Statement No. 5, a contingency is an existing condition, situation, or set of circumstances involving

THIRTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
Evangeline Parish, Louisiana

Notes to Basic Financial Statements (Continued)

varying degrees of uncertainty that may, through one or more related future events result in the acquisition or loss of an asset or the incurrence or avoidance of a liability, usually with the concurrence of a gain or loss. The resulting gain or loss is referred to as a gain contingency or a loss contingency. A loss contingency results from the removal of the fees payable of \$255,584. This is not reflected in the income statement, because doing so might result in recognizing expenditures prior to realization.

(6) Risk Management

The Indigent Defender Board is exposed to risks of loss in the areas of workers' compensation and surety bonds. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year.

(7) Litigation

There is no litigation pending against the Indigent Defender Board at December 31, 2003.

**REQUIRED
SUPPLEMENTARY INFORMATION**

Thirteenth Judicial District Indigent Defender Board
Evangeline Parish, Louisiana

Budgetary Comparison Schedule
General Fund
Year Ended December 31, 2003

With Comparative Actual Amounts for the Year Ended December 31, 2002

	2003			Variance with Final Budget Positive (Negative)	2002 Actual
	Budget		Actual		
	Original	Final			
Revenues:					
Court cost on fines and forfeitures -					
City court	\$23,982	\$23,982	\$22,133	\$ (1,849)	\$23,981
Parish court	40,798	40,798	42,576	1,778	45,313
Fees for indigents	10,119	10,119	9,822	(297)	10,328
State Grant	12,362	12,362	34,011	21,649	12,362
Total revenues	<u>87,261</u>	<u>87,261</u>	<u>108,542</u>	<u>21,281</u>	<u>91,984</u>
Expenditures:					
Current -					
General government - judicial					
Salaries and related benefits	2,078	2,078	3,936	(1,858)	1,959
Per diem	450	450	1,650	(1,200)	450
Office expense	1,200	1,200	1,496	(296)	1,200
Attorney fees	80,900	80,900	94,547	(13,647)	81,034
Professional fees	6,000	6,000	3,175	2,825	3,825
Consulting	-	-	3,450	(3,450)	-
Insurance	3,400	3,400	2,242	1,158	3,384
Investigation	-	-	-	-	2,150
Total expenditures	<u>94,028</u>	<u>94,028</u>	<u>110,496</u>	<u>(16,468)</u>	<u>94,002</u>
Deficiency of revenues over expenditures	(6,767)	(6,767)	(1,954)	4,813	(2,018)
Fund balance, beginning of year	<u>14,346</u>	<u>14,346</u>	<u>14,346</u>	-	<u>16,364</u>
Fund balance, end of year	<u>\$ 7,579</u>	<u>\$ 7,579</u>	<u>\$ 12,392</u>	<u>\$ 4,813</u>	<u>\$ 14,346</u>

OTHER SUPPLEMENTARY INFORMATION

**COMPLIANCE
AND
INTERNAL CONTROL**

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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**

* A Professional Accounting Corporation

Members of the Board of Directors
Thirteenth Judicial District Indigent Defender Board
Evangeline Parish, Louisiana

We have audited the financial statements of the governmental activities and the major fund of the Thirteenth Judicial District Indigent Defender Board, a component unit of the Evangeline Parish Police Jury, as of and for the year ended December 31, 2003, which collectively comprise the Indigent Defender Board's basic financial statements, and have issued our report thereon dated June 24, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Thirteenth Judicial District Indigent Defender Board's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our 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. However, we noted a certain immaterial instance of noncompliance that we have reported to management of the Indigent Defender Board in a separate letter dated June 24, 2004.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Thirteenth Judicial District Indigent Defender Board's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation 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 judgment, could adversely affect the Indigent Defender Board's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition noted is described as item number 03-1(IC) in the accompanying summary schedule of current and prior year audit findings and corrective action plan.

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A material weakness is a 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 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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is a material weakness.

This report is intended solely for the information and use of management of the Thirteenth Judicial District Indigent Defender Board and is not intended to be and should not be used by anyone other than this specified party. However, this report is a matter of public record and its distribution is not limited.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Victor A. Slaven, CPA, CFE

Ville Platte, Louisiana
June 24, 2004

Thirteenth Judicial District Indigent Defender Board
 Evangeline Parish, Louisiana

**Summary Schedule of Current and Prior Year Audit Findings
 and Corrective Action Plan
 Year Ended December 31, 2003**

Fiscal Year Finding Initially Occurred	Ref. No.	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Completion Date
<u>CURRENT YEAR (12/31/03) --</u>						
<u>Internal Control:</u>						
03-1(IC)	Unknown	Due to the small number of employees, the Indigent Defender Board did not have adequate segregation of functions within the accounting system.	No	Based upon the size of the operation and the cost benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.	Gilbert Aucoin, Coordinator	N/A
<u>Management Letter:</u>						
03-2(ML)	2003	The Indigent Defender Board did not amend the budget when actual expenditures exceeded budgeted expenditures by more than 5%.	No	In the future, the budget will be monitored and amended as necessary in order to comply with the Louisiana Local Government Budget Act.	Gilbert Aucoin, Coordinator	2004
<u>PRIOR YEAR (12/31/02) --</u>						
<u>Internal Control:</u>						
02-1(IC)	Unknown	Due to the small number of employees, the District did not have adequate segregation of functions within the accounting system.	No	Based upon the size of the operation and the cost benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.	Gilbert Aucoin, Coordinator	N/A

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MANAGEMENT LETTER

* A Professional Accounting Corporation

Members of the Board of Directors
Thirteenth Judicial District Indigent Defender Board
Evangeline Parish, Louisiana

During our audit of the financial statements of the Thirteenth Judicial District Indigent Defender Board for the year ended December 31, 2003, we noted an area in which the efficiency and effectiveness of the operations of the Indigent Defender Board could be improved.

In order to comply with the requirements of LSA-RS 39:1311 of the Louisiana Local Government Budget Act, the budget should be amended when actual expenditures exceed budgeted expenditures by more than five percent.

In conclusion, we would like to express our appreciation to you and your office staff for the courtesies and assistance rendered to us during the performance of our audit. Should you have any questions or need assistance in implementing any of our suggestions, please feel free to contact us.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Victor R. Slaven, CPA, CFE

Ville Platte, Louisiana
June 24, 2004

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