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ANNUAL FINANCIAL REPORT
OF THE
INDIGENT DEFENDER BOARD
OF THE TWENTY-SEVENTH JUDICIAL DISTRICT
OPELOUSAS, LOUISIANA
FOR THE 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 8-4-04

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INDEPENDENT AUDITOR'S REPORT

To the Indigent Defender Board of the
Twenty-Seventh Judicial District
Opelousas, Louisiana

We have audited the accompanying general purpose financial statements of the Indigent Defender Board of the Twenty-Seventh Judicial District of Opelousas, Louisiana, as of and for the year ended December 31, 2003, as listed in the table of contents. These general purpose financial statements are the responsibility of the Indigent Defender Board of the Twenty-Seventh Judicial District of Opelousas, Louisiana. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 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 the Board, 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 Indigent Defender Board of the Twenty-Seventh Judicial District of Opelousas, Louisiana, as of December 31, 2003, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated June 23, 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 Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The Schedule of Prior Year Findings as listed on page 13 in the table of contents and as required by the Louisiana Legislative Auditor is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the

Indigent Defender Board of the Twenty-Seventh Judicial District. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.



Richard C. Urban, CPA

Opelousas, Louisiana
June 23, 2004

INDIGENT DEFENDER BOARD
OF THE TWENTY-SEVENTH JUDICIAL DISTRICT
OPELOUSAS, LOUISIANA
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 2003

	GOVERNMENTAL FUND TYPE GENERAL FUND	ACCOUNT GROUP GENERAL FIXED ASSETS	TOTALS (MEMORANDUM ONLY)	
			2003	2002
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents				
Unrestricted	\$ 81,275		\$ 81,275	\$125,845
Restricted for capital cases	---		---	2,395
Restricted for expert witness fees	6,344		6,344	9,469
Investments				
Unrestricted	445,978		445,978	436,525
Restricted for witness fees, pay raises and law library	185,736		185,736	180,668
Revenue receivable - court costs	30,740		30,740	21,934
Office furniture and equipment	---	\$ 996	996	996
Total assets	750,073	996	751,069	777,832
	=====	=====	=====	=====
LIABILITIES AND FUND EQUITY				
LIABILITIES				
Accounts payable	\$ 247		247	\$ 1,268
Other accrued liabilities	451	---	451	283
Total liabilities	698	---	698	1,551
FUND EQUITY				
Investment in general fixed assets		\$ 996	996	996
Fund balance				
Reserved for expert witness fees and pay raises	192,080		192,080	190,137
Reserved for capital cases	---		---	2,395
Unreserved	557,295	---	557,295	582,753
Total fund equity	749,375	996	750,371	776,281
Total liabilities and fund equity	750,073	996	751,069	777,832
	=====	=====	=====	=====

The accompanying notes are an integral part of these statements.

INDIGENT DEFENDER BOARD
 OF THE TWENTY-SEVENTH JUDICIAL DISTRICT
 OPELOUSAS, LOUISIANA
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ALL GOVERNMENTAL FUND TYPES
 FOR THE YEAR ENDED DECEMBER 31, 2003

	<u>GENERAL FUND</u>	
	(Memorandum)	
	<u>2003</u>	<u>2002</u>
REVENUES		
Court		
LACE	\$ 69,100	\$
LOC	201,225	207,775
All other	98,632	111,680
Total court costs	<u>368,957</u>	<u>408,880</u>
Restitution	2,930	3,373
Non-support reimbursement	---	13,770
Bail bond fee	15,413	16,471
Miscellaneous		
Interest	15,304	33,479
Total revenues	<u>402,607</u>	<u>475,973</u>
EXPENDITURES		
General government - judicial		
Current		
Retained, indigent defenders	379,049	362,298
Non-retained attorneys	9,510	12,677
Seminars and education	3,150	3,000
Dues and subscriptions	1,286	1,818
Salaries	6,000	4,200
Payroll taxes	1,272	577
Witness fees	3,008	900
Office rental	2,238	2,050
Contracted services	7,200	3,600
Legal notices, bank charges, check printing	560	719
Insurance	---	250
Telephone	1,828	1,542
Administration expense	6,872	6,495
Copier expense	589	612
Utilities	855	840
Janitorial	600	600
Law library contribution	4,500	4,500
Total expenditures	<u>428,517</u>	<u>406,678</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(25,910)	69,295
FUND BALANCE, beginning of year	<u>775,285</u>	<u>705,990</u>
FUND BALANCE, end of year	749,375	775,285
	=====	=====

The accompanying notes are an integral part of these statements.

INDIGENT DEFENDER BOARD
 OF THE TWENTY-SEVENTH JUDICIAL DISTRICT
 OPELOUSAS, LOUISIANA
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2003

	<u>GENERAL FUND</u>		VARIANCE
	<u>BUDGET</u>	<u>ACTUAL</u>	FAVORABLE <u>(UNFAVORABLE)</u>
REVENUES			
Fines			
Court costs			
LACE	\$ 72,000	\$ 69,100	\$(2,900)
LOC	195,000	201,225	6,225
All other	105,000	98,632	(6,368)
Restitution	3,000	2,930	(70)
Bail bond fee	15,000	15,416	416
Interest	18,000	15,304	(2,696)
Total revenues	<u>408,000</u>	<u>402,607</u>	<u>(5,393)</u>
EXPENDITURES			
General government - judicial			
Current			
Retained, indigent defenders	377,820	379,049	(1,229)
Non-retained attorneys	13,000	9,510	3,490
Seminars and education	4,000	3,150	850
Dues and subscriptions	2,400	1,286	1,114
Salaries	6,000	6,000	---
Payroll taxes	1,200	1,272	(72)
Witness fees	4,000	3,008	992
Office rental	2,100	2,238	(138)
Contracted services	7,200	7,200	---
Legal notices, bk. charges, printing	1,100	560	540
Insurance	150	---	150
Telephone	2,000	1,828	172
Administration expense	7,000	6,872	128
Utilities	1,000	855	145
Janitorial	600	600	---
Copier expense/transcript fee	812	589	223
Law library contribution	4,500	4,500	----
Total expenditures	<u>434,882</u>	<u>428,517</u>	<u>6,365</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(26,882)	(25,910)	972
FUND BALANCE, beginning of year	<u>775,285</u>	<u>775,285</u>	----
FUND BALANCE, end of year	748,403	749,375	972
	=====	=====	=====

The accompanying notes are an integral part of these statements.

INDIGENT DEFENDER BOARD
OF THE TWENTY-SEVENTH JUDICIAL DISTRICT
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2003

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Indigent Defender Board of the Twenty-Seventh Judicial District was established in compliance with Louisiana Revised Statutes 15:144-149, to provide and compensate counsel appointed to represent indigents in criminal and quasi-criminal cases on the district court level.

The accompanying financial statements of the Twenty-Seventh Judicial District Indigent Defender Board 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.

The following is a summary of certain significant accounting policies and practices of the Indigent Defender Board.

Scope of Entity for Financial Reporting Purposes

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of another entity for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability.

For financial reporting purposes, the Indigent Defender Board is a part of the district court system of the State of Louisiana. However, the state statutes that create the district boards also give each of the boards control over all their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. The Indigent Defender Board is financially independent and operates autonomously from the State of Louisiana and independently from the district court system. Therefore, the Board reports as an independent reporting entity and the financial statements include only the transactions of the Twenty-Seventh Judicial District Indigent Defender Board.

Fund Accounting

The Indigent Defender Board uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

Governmental Fund

General Fund - The General Fund is the general operating fund. It is used to account for all financial resources.

INDIGENT DEFENDER
OF THE TWENTY-SEVENTH JUDICIAL
OPELOUSAS,
NOTES TO FINANCIAL
FOR THE YEAR ENDED DECEMBER 31, 2003

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Accounting (Continued)

Account Group

General Fixed Assets Account Group - Capital acquisition and construction which are reflected as expenditures in Governmental Funds are capitalized in the Account Group.

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 Indigent Defender Board's records are maintained on a cash basis of accounting. However, the fund reported in the accompanying financial statements has been converted to a modified accrual basis of accounting utilizing the following practices:

Revenues

Court costs, restitution, and bail bond fees are recorded in the month collected by the appropriate collection authority.

Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Expenditures for insurance and similar services which extend over more than one accounting period are accounted for as expenditures of the period of acquisition. Materials and supplies on hand at year-end are not material and are not recorded as inventory at year-end.

Cash and Cash Equivalents and Investments

Cash includes amounts in interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less.

INDIGENT DEFENDER BOARD
OF THE TWENTY-SEVENTH JUDICIAL DISTRICT
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2003

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Cash Equivalents and Investments (Continued)

Under state law the Indigent Defender Board may deposit funds with any bank located within the state and organized under the laws of the State of Louisiana, any other state in the union, or under the laws of the United States. Further, the Indigent Defender Board may invest in time deposits or certificates of deposit of those banks.

Bank deposits must be secured by federal depository insurance or the pledge of securities owned by the bank. The market value of the pledged securities must at all times equal or exceed 100 percent of the uninsured amount on deposit with the bank.

At December 31, 2003, the carrying amount of the Indigent Defender Board's cash and investments was \$719,333. The bank balance of cash was \$87,619 and of investments was \$631,714 for the year ended December 31, 2003. Investments are stated at cost or amortized cost, which approximates market.

At December 31, 2003, approximately \$402,203 of the bank balance was secured by FDIC insurance and \$440,628 was secured by collateral pledged to the Indigent Defender Board by the bank.

Fixed Assets and Long-term Liabilities

Fixed assets used in governmental fund type operations are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. These assets are recorded as expenditures in the governmental fund types when purchased. All assets are maintained on the basis of historical cost and no depreciation is computed or recorded thereon. The Indigent Defender Board does not have public domain or infrastructure outlays. Interest costs on fixed assets have not been incurred.

There were no long-term liabilities at December 31, 2003.

Budgets and Budgetary Accounting

As required by state law, the Indigent Defender Board adopted a budget for its General Fund. The budgetary practices included public notice of the proposed budget, public inspection of the proposed budget, and a public hearing on the budget prior to adoption.

Any amendment involving the transfer of monies from one function to another or increases in expenditures at the functional level must be approved

INDIGENT DEFENDER BOARD
OF THE TWENTY-SEVENTH JUDICIAL DISTRICT
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2003

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgets and Budgetary Accounting (Continued)

by the Indigent Defender Board. All budget amounts which are not expended, or obligated through contracts, lapse at year-end.

The General Fund budget was adopted and amended on a basis consistent with generally accepted accounting principles (GAAP).

Pension Plan and Leave Policies

The Indigent Defender Board has no pension plan or leave policies.

Encumbrances

The Indigent Defender Board does not employ the encumbrance system of accounting.

Compensated Absences

The Indigent Defender Board does not provide for accumulated vacation or sick leave.

Total Columns on Financial Statements

Total columns on the financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position, in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the government's financial position and operations. However, comparative data have not been presented in all statements because their inclusion would make certain statements unduly complex and difficult to understand. A prior period adjustment has been made to properly reflect administrative expense.

NOTE 2 - AMOUNTS PAID MEMBERS OF THE BOARD

Members of the Board are not compensated for their services.

INDIGENT DEFENDER BOARD
OF THE TWENTY-SEVENTH JUDICIAL DISTRICT
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2003

NOTE 3 - GENERAL FIXED ASSETS ACCOUNT GROUP

The following is a summary of changes in the General Fixed Assets Account Group for the year ended December 31, 2003:

	Balance January 1, <u>2003</u>	<u>Additions</u>	<u>Deductions</u>	Balance December 31, <u>2003</u>
Office furniture and equipment	\$ 996	---	---	\$ 996
Totals	996	---	---	996
	=====	=====	=====	=====

NOTE 4 - RESERVED FUND BALANCE

A portion of the fund balance at December 31, 2003, is reserved by the terms of grants received from the Louisiana Indigent Defender Board. The grants are to be used to help defray the cost of expert witness fees, pay raises for public defenders and costs associated with capital cases.

NOTE 5 - LOUISIANA INDIGENT DEFENDER BOARD GRANTS

The Indigent Defender Board was awarded grants during the year ended December 31, 1999 from the Louisiana Indigent Defender Board. The grants were awarded to help defray the cost of expert witness fees, pay raises for public defenders, and partial funding of the St. Landry Parish Law Library. At December 31, 2003, unexpended grants in the amount of \$192,080 were reserved.

NOTE 6 - INTERGOVERNMENTAL COOPERATIVE AGREEMENT

On September 2, 1997, three agencies - the St. Landry Parish Indigent Defender Board, the Twenty-Seventh Judicial District Court and the St. Landry Parish District Attorney entered into an intergovernmental agreement to provide funds to maintain the St. Landry Parish Law Library. The Indigent Defender Board agrees to contribute \$9,000 per year for an indefinite term. The agreement may be terminated at any time by a majority vote of the parties involved and any party may withdraw from the agreement by giving thirty days written notice. The Indigent Defender Board contributed \$4,500 during the year ended December 31, 2003.

The St. Landry Parish Indigent Defender Board, the Twenty-Seventh Judicial District Court and the judges of the Twenty-Seventh Judicial District agreed to obtain a copier for the court and pay a third of the cost. The expense to the Indigent Defender Board for the current year amounted to \$589.

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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

To the Indigent Defender Board of the
Twenty-Seventh Judicial District
Opelousas, Louisiana

We have audited the general purpose financial statements of Indigent Defender Board of the Twenty-Seventh Judicial District, as of and for the year ended December 31, 2003, and have issued our report thereon dated June 23, 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 Indigent Defender Board of the Twenty-Seventh Judicial District's general purpose 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.

Internal Control over Financial Reporting

In planning and performing our audit, we considered Indigent Defender Board of the Twenty-Seventh Judicial District's 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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. 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 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 over financial reporting and its operation that we consider to be material weaknesses.

To the Indigent Defender Board of the
Twenty-Seventh Judicial District
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This report is intended solely for the information and use of the Indigent Defender Board of the Twenty-Seventh Judicial District and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.



Richard C. Urban, CPA

Opelousas, Louisiana
June 23, 2004

SUPPLEMENTARY INFORMATION

INDIGENT DEFENDER BOARD
OF THE TWENTY-SEVENTH JUDICIAL DISTRICT
OPELOUSAS, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2003

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

No findings.

SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

N/A

SECTION III - MANAGEMENT LETTER

No separate management letter issued.