

**TENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**

NATCHITOCHEs, LOUISIANA

**ANNUAL FINANCIAL REPORT
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 9.1.04

Tenth Judicial District Indigent Defender Board
Financial Report
December 31, 2003

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ACCOUNTANT'S COMPILATION REPORT ON THE FINANCIAL STATEMENTS

Tenth Judicial Indigent Defender Board
P. O. Box 604
Natchitoches, Louisiana 71458-0604

We have compiled the accompanying financial statements of the governmental activities and major fund information of the Tenth Judicial District Indigent Defender Board, a component unit of the Natchitoches Parish Police Jury, as of and for the year ended December 31, 2003, which collectively comprise the Board's basic financial statements as listed in the Table of Contents, in accordance with 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. We have not audited or reviewed the accompanying financial statements, and accordingly, do not express an opinion or any other form of assurance on them.

The Management's Discussion and Analysis and budgetary comparison information on pages 2 through 5 and 23 through 24, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have compiled the supplementary information from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report dated April 23, 2004, on the results of our agreed-upon procedures.

Johnson, Thomas & Cunningham
Johnson, Thomas & Cunningham, CPA's

April 23, 2004
Natchitoches, LA 71457

TENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD

P. O. Box 604
Natchitoches, LA 71458-0604

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Management's Discussion and Analysis is an element of the new reporting model adopted by the *Governmental Accounting Standards Board (GASB)* in their Statement No. 34. As this is the first year the Board will be reporting under this new model, certain comparative information with the previous year which is by design, included in this model, will not be presented in the analysis, as permitted by GASB No. 34 with respect to first year reporting.

Financial Highlights

This annual report consists of a series of new financial statements. The Statement of Net Assets and the Statement of Activities provide information about the activities of the Board as a whole and present a longer-term view of the Board's finances. These statements tell how these services were financed in the short-term as well as what remains for future spending. The Board is a component unit of the Natchitoches Parish Police Jury. Its operations are conducted through a general fund.

A summary of the basic government-wide financial statements is as follows:

Summary of Statement of Net Assets

ASSETS:

Assets	\$245,764
Capital assets	<u>0</u>
Total Assets	<u>\$245,764</u>

LIABILITIES:

Payables	\$ <u>208</u>
Total Liabilities	\$ <u>208</u>

NET ASSETS \$245,556

NET ASSETS:

Investment in capital assets	\$ 0
Unreserved fund balance	<u>245,556</u>
NET ASSETS	<u>\$245,556</u>

Summary of Statement of Activities

REVENUES:

General Revenues:

City of Natchitoches	\$ 49,445
Natchitoches Parish Sheriff	143,297
Other	<u>14,881</u>

Total Revenues \$207,623

EXPENSES:

General and Administration	\$ 24,564
Public Defense	<u>154,604</u>

Total Expenses \$179,168

Change in Net Assets \$ 28,455

- This Board's assets exceeded its liabilities by \$245,556 (net assets) for the year.
- Unreserved net assets of \$245,556 represent the portion available to maintain the Board's obligation to both citizens and creditors.

General Fund Budgetary Highlights

Revenues continue to be sufficient to enable the board to provide legal counsel to indigent defendants in Natchitoches Parish.

Economic Factors and Next Year's Budget

The Board considered many factors when setting the budget for the next fiscal year. Anticipated revenues should increase slightly and a small increase in expenditures is expected. However the budget for FY 2004 should not increase significantly from FY 2003.

Contacting the Indigent Defender Board

This financial report is designed to provide our citizens and creditors with general overview of the Board's finances and to show the Board's accountability for the money it receives. Any questions about this report or requests for additional information may be directed to the Board at P. O. Box 604, Natchitoches, LA 71458-0604.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE
FINANCIAL STATEMENTS

Tenth Judicial District Indigent Defender Board
Statement of Net Assets
December 31, 2003

	<u>Governmental Activities</u>
ASSETS:	
Current Assets:	
Cash & Cash Equivalents	\$237,086
Net Receivables	<u>8,678</u>
Total Current Assets	\$245,764
Non-current Assets:	
Net Capital Assets	<u>0</u>
Total Assets	<u>\$245,764</u>
LIABILITIES:	
Current Liabilities:	
Accounts Payable	\$ <u>208</u>
Total Liabilities	\$ <u>208</u>
NET ASSETS:	
Invested in Capital Assets	\$ 0
Unrestricted	<u>245,556</u>
Total Net Assets	<u>\$245,556</u>
Total Liabilities and Net Assets	<u>\$245,764</u>

See accountant's compilation report and notes to financial statements.

Tenth Judicial District Indigent Defender Board
Statement of Activities
December 31, 2003

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense)</u>
		<u>Charges</u>	<u>Operating Grants</u>	<u>Revenue and Changes</u>
		<u>for</u>	<u>and</u>	<u>in Net Assets</u>
		<u>Services</u>	<u>Contributions</u>	<u>Government Activities</u>
Governmental Activities:				
General Government	\$ 24,564	\$0	\$0	\$ (24,564)
Public Safety	<u>154,604</u>	<u>0</u>	<u>0</u>	<u>(154,604)</u>
Total Governmental Activities	<u>\$179,168</u>	<u>\$0</u>	<u>\$0</u>	<u>\$(179,168)</u>
General Revenues:				
City of Natchitoches				\$ 49,445
Natchitoches Parish Sheriff				143,297
Interest				2,731
Other				<u>12,150</u>
Total General Revenues				<u>\$ 207,623</u>
Change in Net Assets				\$ 28,455
Net Assets January 1, 2003				<u>217,101</u>
(Restated, see Note 3)				
Net Assets December 31, 2003				<u>\$ 245,556</u>

See accountant's compilation report and notes to financial statements.

FUND FINANCIAL STATEMENTS

Tenth Judicial District Indigent Defender Board
Balance Sheet-Governmental Fund
December 31, 2003

Assets:

Cash	\$237,086
Receivables-Net	<u>8,678</u>
Total Assets	<u>\$245,764</u>

Liabilities:

Accounts Payable	\$ <u>208</u>
Total Liabilities	\$ <u>208</u>

Fund Balance:

Unreserved	<u>\$245,556</u>
Total Liabilities and Fund Balance	<u>\$245,764</u>

See accountant's compilation report and notes to financial statements.

Tenth Judicial District Indigent Defender Board
Reconciliation of the Governmental Fund
Balance Sheet to the Statement of Net Assets
December 31, 2003

Total Fund Balance for the Governmental Fund at December 31, 2003	\$245,556
Total Net Assets reported for Governmental Activities in the Statement of Net Assets is different because:	
Capital Assets used in Governmental Activities are not financial resources and, therefore, are not reported in the fund. Those assets consist of:	
Land, Equipment, Buildings, and Vehicles, Net of Accumulated Depreciation	<u>0</u>
Total Net Assets of Governmental Activities at December 31, 2003	<u>\$245,556</u>

See accountant's compilation report and notes to financial statements.

Tenth Judicial District Indigent Defender Board
Statement of Revenues, Expenditures and Changes in Fund Balance-
Governmental Fund
Year Ended December 31, 2003

	<u>Total</u>
REVENUES:	
City of Natchitoches	\$ 49,445
Natchitoches Parish Sheriff	143,297
Interest	2,731
Other	<u>12,150</u>
Total Revenues	<u>\$207,623</u>
EXPENDITURES:	
Current-	
Attorney Fees & Court Costs	\$154,604
Office Supplies	515
Payroll & Related Benefits	19,457
Rent, Telephone, & Miscellaneous	<u>4,592</u>
Total Expenditures	<u>\$179,168</u>
Excess (Deficiency) of Revenues over Expenditures	\$ 28,455
Fund Balance-Beginning of Year	<u>217,101</u>
Fund Balance-End of Year	<u>\$245,556</u>

See accountant's compilation report and notes to financial statements.

Tenth Judicial District Indigent Defender Board
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balance of the Governmental Fund
to the Statement of Activities
for the Year Ended December 31, 2003

Total Net Change in Fund Balance at December 31, 2003, per Statement of Revenues, Expenditures and Changes in Fund Balance	\$28,455
The Change in Net Assets reported for Governmental Activities in the Statement of Activities is different because:	
ADD: Capital Outlay cost which are considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balance,	0
LESS: Depreciation expense for the year ended December 31, 2003	<u>0</u>
Total changes in Net Assets at December 31, 2003, per Statement of Activities	<u>\$28,455</u>

See accountant's compilation report and notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

Tenth Judicial District Indigent Defender Board

Notes to Financial Statements

December 31, 2003

1. Introduction:

The Tenth Judicial District Indigent Defender Board was established in compliance with Louisiana Revised Statutes 15:111-149, to provide and compensate counsel appointed to represent indigents in criminal and quasi-criminal cases on the district court level. The judicial district encompasses the Parish of Natchitoches, Louisiana.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental accounting and financial reporting. The codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local government.

The Tenth Judicial District Indigent Defender Board prepares its financial statements in accordance with the standards established by the GASB. GASB Codification Section 2100 establishes criteria for determining the governmental reporting entity and has defined the governmental reporting entity to be the Natchitoches Parish Police Jury. The accompanying statements present only transactions of the Board, a component unit of the Natchitoches Parish Police Jury.

2. Summary of Significant Accounting Policies:

The accounting and reporting policies of Tenth Judicial District Indigent Defender Board conform to generally accepted accounting principles as applicable to governmental units. Such accounting and reporting policies also conform to the requirements of Louisiana Revised Statutes 24:517 and to the guides set forth in the *Louisiana Governmental Audit Guide*.

A. Reporting Entity-

As the governing authority of the Parish, for reporting purposes, the Natchitoches Parish Police Jury is the financial reporting entity for Natchitoches Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Natchitoches Parish Police Jury for financial reporting purposes. The basic criteria for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

**Tenth Judicial District Indigent Defender Board
Notes to Financial Statements
December 31, 2003**

1. Appointing a voting majority of an organization's governing body and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Since the Board is fiscally dependent on the Police Jury, and since the Police Jury's financial statements would be misleading if the data from the Board's Office were omitted, the Board has been determined to be a component unit of the Natchitoches Parish Police Jury. The accompanying financial statements present information only on the funds maintained by the Board and do not present information on the Police Jury, the general government services provided by the governmental unit or the other governmental units that comprise the reporting entity.

B. Basis of Presentation-

Government-Wide Financial Statements (GWFS)

The Statement of Net Assets and Statement of Activities report information about the reporting government as a whole. They include all funds of the reporting government. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the Board's governmental activities. Direct expenses are those that are specifically associated with a program or function. Program revenues include (a) fees and charges paid by the recipient for goods or services offered by the program, 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.

Tenth Judicial District Indigent Defender Board
Notes to Financial Statements
December 31, 2003

C. Fund Accounting-

The accounts of the Board are organized 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 Board maintains only one fund. It is categorized 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 of the Board is described below:

Governmental Fund-

General Fund

The General Fund is the general operating fund of the Board. It is used to account for all financial resources except those required to be accounted for in another fund.

D. 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 as defined in item b. below.

**Tenth Judicial District Indigent Defender Board
Notes to Financial Statements
December 31, 2003**

In the financial statements, the “current financial resources” measurement focus or the “economic resources” measurement is used as appropriate.

- a. The governmental fund utilizes a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on the 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.
- b. The government-wide financial statement utilizes an “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets (or cost of 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.

Basis of Accounting-

In the government-wide Statement of 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 assets 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 collected 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. 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.

E. 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 deposit of the Board.

**Tenth Judicial District Indigent Defender Board
Notes to Financial Statements
December 31, 2003**

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 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 that asset or materially extend the life of that asset 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 useful lives by type of asset is as follows:

Furniture, computers	5 years
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Compensated Absences-

Employees of the Tenth Judicial District Indigent Defender Board do not accrue or "carry forward" vacation or sick leave pay from year to year. Therefore, no entry is made to record compensated absences.

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 provision or enabling legislation.
- 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.

Tenth Judicial District Indigent Defender Board
Notes to Financial Statements
December 31, 2003

F. Budget-

Prior to the beginning of each fiscal year, the Board adopts a budget for the next fiscal year. The budget is open for public inspection. All budgetary appropriations lapse at the end of the fiscal year. The budget is prepared on the modified accrual basis of accounting.

3. Changes in Accounting Principles:

For the year ended December 31, 2003, the Board has implemented GASB Statement No. 34, Basic Financial Statements and Management's Discussion and Analysis-for State and Local Governments. GASB No. 34 creates new basic financial statements for reporting on the 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 implementation of GASB No. 34 caused the opening fund balance at December 31, 2002, to be restated in terms of "net assets" as follows:

Total fund balance-Governmental Fund at December 31, 2002		\$217,101
Add: Cost of capital assets at December 31, 2002	\$ 5,962	
Less: Accumulated Depreciation at December 31, 2002	(5,962)	<u>0</u>
Net Assets at December 31, 2002		<u>\$217,101</u>

4. Cash and Cash Equivalents:

For reporting purposes, cash and cash equivalents include demand deposits, time deposits, and certificates of deposit. At December 31, 2003, the Board had cash and cash equivalents (collected bank balances) totaling \$237,086. Cash and cash equivalents are stated at cost, which approximates market. Under Louisiana law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the bank. These pledged securities are held in the name of the pledging bank in a holding or custodial bank in the form of safekeeping receipts held by the Board. The deposits at December 31, 2003, of which \$237,086 were secured as follows:

Tenth Judicial District Indigent Defender Board
Notes to Financial Statements
December 31, 2003

Demand Deposits	\$ 72,086
Certificate of Deposit	<u>165,000</u>
Total	\$237,086
FDIC Insurance	<u>100,000</u>
Pledged Securities	<u>\$137,086</u>

5. Capital Assets:

Capital asset balances and activity for the year ended December 31, 2003, is as follows:

<u>Governmental Activities</u>	<u>Balance 01-01-03</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12-31-03</u>
Capital Assets Depreciated:				
Furniture, computers	<u>\$5,962</u>	<u>\$0</u>	<u>\$1,139</u>	<u>\$4,823</u>
Total Assets	<u>\$5,962</u>	<u>\$0</u>	<u>\$1,139</u>	<u>\$4,823</u>
Less: Accumulated Depreciation:				
Furniture, computers	<u>\$5,962</u>	<u>\$0</u>	<u>\$1,139</u>	<u>\$4,823</u>
Total Depreciation	<u>\$5,962</u>	<u>\$0</u>	<u>\$1,139</u>	<u>\$4,823</u>
Net Capital Assets	<u>\$ 0</u>	<u>\$0</u>	<u>\$1,139</u>	<u>\$ 0</u>

Depreciation expense of \$0 was charged to the general government function.

6. Pension Plan:

All of the Indigent Defender Board's employees participate in the Federal Social Security program. The Indigent Defender Board is required to remit an amount to the Social Security Administration equal to the employee's contribution.

7. Compensation of Board Members:

The Board members do not receive compensation for their services.

**OTHER REQUIRED
SUPPLEMENTARY INFORMATION**

Tenth Judicial District Indigent Defender Board
General Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2003

	2003			Variance Favorable (Unfavorable)
	Budget		Actual	
	Original	Final		
REVENUES:				
City of Natchitoches	\$ 47,000	\$ 47,000	\$ 49,445	\$ 2,445
Natchitoches Parish Sheriff	165,500	165,500	143,297	(22,203)
Interest	2,000	2,000	2,731	731
Other	<u>0</u>	<u>0</u>	<u>12,150</u>	<u>12,150</u>
Total Revenues	<u>\$214,500</u>	<u>\$214,500</u>	<u>\$207,623</u>	<u>\$ (6,877)</u>
EXPENDITURES:				
Attorney Fees & Court Costs	\$187,700	\$187,700	\$154,604	\$ 33,096
Office Supplies	800	800	515	285
Payroll & Related Benefits	22,000	22,000	19,457	2,543
Rent, Telephone, & Miscellaneous	<u>4,000</u>	<u>4,000</u>	<u>4,592</u>	<u>(592)</u>
Total Expenditures	<u>\$214,500</u>	<u>\$214,500</u>	<u>\$179,168</u>	<u>\$ 35,332</u>

Johnson, Thomas & Cunningham
Certified Public Accountants

Eddie G. Johnson, CPA – A Professional Corporation (1962-1996)

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**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES**

Tenth Judicial Indigent Defender Board
P. O. Box 604
Natchitoches, Louisiana 71458-0604

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of the Tenth Judicial District Indigent Defender Board and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Tenth Judicial District Indigent Defender Board's compliance with certain laws and regulations during the year ended December 31, 2003, included in the *Louisiana Attestation 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, we 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 materials and supplies exceeding \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

There were no expenditures made during the year for materials and supplies exceeding \$15,000 or for public works exceeding \$100,000.

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 42:1101-1124 (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 noted information.

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

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedures (3) were also included on the listing obtained from management in agreed-upon procedures (2) as immediate family members.

None of the employees included on the list of employees provided by management agreed-upon procedure (3) appeared on the list provided by management in agreed-upon procedure (2).

BUDGETING

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

Management provided us with a copy of the original budget.

6. Trace the budget adoption to the minute book.

The budget was legally adopted.

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%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted amounts by more than 5%.

ACCOUNTING AND REPORTING

8. Randomly select 6 disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee:

We 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:

Each disbursement appeared to be coded correctly.

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

Inspection of documentation supporting each of the 6 selected disbursements indicated adequate approvals.

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).

Agendas were posted and meetings were advertised as required.

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 any other indebtedness which have not been approved by the State Bond Commission.

We inspected copies of all bank deposits for the period under examination and noted no deposits that appeared to be proceeds of bank loans, bonds, or other indebtedness that had not been approved by the State Bond Commission.

ADVANCES AND BONUSES

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees that may constitute bonuses, advances, or gifts.

We noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

We were 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, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

Johnson, Thomas & Cunningham
Johnson, Thomas & Cunningham, CPA's

April 23, 2004
Natchitoches, Louisiana

TENTH JUDICIAL INDIGENT DEFENDER BOARD

LOUISIANA ATTESTATION QUESTIONNAIRE

Johnson, Thomas & Cunningham, CPA's
321 Bienville Street
Natchitoches, LA 71457

In connection with your compilation of our financial statements as of December 31, 2003 and for the period then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of December 31, 2003.

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes X No ___

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes X No ___

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes X No ___

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14 or the budget requirements of LSA-RS 39:43.

Yes X No ___

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes X No ___

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:453, and/or 39:92, as applicable.

Yes X No ___

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes X No ___

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes X No ___

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 47:1410.60.

Yes X No ___

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 72-729.

Yes X No ___

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

President John Luster Date 12-11-03

Note - Quasi-public entities should delete reference to the above statutes, unless required to follow such laws by contact with their public funding agencies. The quasi-public entities should include a representation that they have complied with the contractual provisions under which they have received state and/or local funds.