

## Board Members

St. Charles Judicial District Indigent Defender Board

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### **Accounting and Reporting**

8. We randomly selected 6 disbursements made during the period under examination and: (1) trace payments to supporting documentation as to proper amount and purpose, (2) determine if payments were properly coded to the correct fund and general ledger account, and (3) determine whether payments received approval from proper authorities.

*Observation or Finding:* Of the 6 disbursements chosen randomly during the period under examination all payments (1) had proper supporting documentation as to proper amount and purpose, (2) were properly coded to the correct fund and general ledger account, and (3) were approved from the proper authorities.

### **Meetings**

9. We examined 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).

*Observation or Finding:* The Board provided evidence indicating that agendas for meetings were posted or advertised as required.

### **Bank**

10. We examined bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

*Observation or Finding:* There were no deposits that appeared to be proceeds of bank loans, bonds, or like indebtedness from examining bank deposits from January 1, 1996 to December 31, 1996.

### **Advances and Bonuses**

11. We examined records and minutes for the year to determine whether any payments have been made which may constitute bonuses, advances, or gifts.

*Observation or Finding:* None of the records examined and minutes reviewed for the year were for or indicated payments made which may constitute bonuses, advances, or gifts.



SEVENTH JUDICIAL DISTRICT  
 INDIGENT DEFENDER BOARD  
 Lafourche Parish, Louisiana  
 GOVERNMENTAL FUND - GENERAL FUND

Statement of Revenues, Expenditures,  
 and Changes in Fund Balance  
 1 month & 12 months Ended December 31, 1986

	-----GENERAL FUND-----	
	1 Month Ended	12 Months Ended
	Dec. 31, 1986	Dec. 31, 1986
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 15,328.55	\$ 20,912.00
FUND BALANCE AT BEGINNING OF YEAR	120.28	117,828.30
FUND BALANCE AT DECEMBER 31, 1986		\$ 138,746.57

These agreed-upon procedures are substantially less in scope than an examination, the objective of which is the expression of an opinion on the assertions included in the accompanying Louisiana Allocation Certificate. 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 information of the management and the Members of Seventeenth Judicial District Indigent Defender Board 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, under state law, this report is a public record and subject to unlimited distribution.

*Siegel & Company*

Thibodaux, Louisiana  
June 23, 1997



**Board Members**

**Seventeenth Judicial District Indigent Defender Board**

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

*Observation or Finding:* The Board provided us with a listing of all employees paid during the period under examination.

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

*Observation or Finding:* None of the employees included in the listing of employees paid during the year (3, Above) were included on the list of immediate family members of each board member (2, Above).

**Budgeting**

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

*Observation or Finding:* The Board provided us with a copy of the budget as amended, but the budget was never officially adopted by the Board.

6. We traced the budget, adoption and amendments to the minute book.

*Observation or Finding:* The budget was not officially adopted by the Board.

7. We compared the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues and expenditures exceed budgeted amounts by more than 3%.

*Observation or Finding:* Actual revenues and expenditures did not exceed the (unadopted) budgeted amounts by more than 3% in all funds which budgets were prepared.





# STAGNI & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS – CONSULTANTS

## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Seventeenth Judicial District Indigent Defender Board  
Lafourche Parish, Louisiana  
Thibodaux, Louisiana

We have performed the procedures enumerated below, which were agreed to by the management of Seventeenth Judicial District Indigent Defender Board, (the Board) solely to assist the users in evaluating the accompanying Louisiana Declaration (Declaration), dated June 27, 1997 and prepared for the year ended December 31, 1996. 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 presentation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The applied procedures, together with any observation or findings, follow:

### **Public Bid Law**

1. We selected all expenditures made during the year for material and supplies exceeding \$5,000, or public works exceeding \$50,000, and determined whether such purchases were made in accordance with LSA-RS 38:2211-2214 (the public bid law).

*Observation or Finding:* The Board had no expenditures 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. We obtained from management a list of the immediate family members of each board member as defined by LSA-RS 42:1103-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

*Observation or Finding:* The Board provided us with a list of the immediate family members of each board member, and a list of outside business interests of all board members and employees, as well as their immediate families.



**SEVENTEENTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD**

*Lafourche Parish, Louisiana*

*Component Unit Financial Statements and  
Certified Public Accountant's Compilation Report  
1 month & 12 months ended December 31, 1996*

**TIMOTHY S. KEARNS**

MEMBER OF BUSINESS AND PROFESSIONS BOARD  
Certified Public Accountant

20 PROFFER ROAD  
MONROE, LOUISIANA 70132  
(504) 235-1100



**SEVENTH JUDICIAL DISTRICT  
INCIDENT DEFENDER BOARD  
Lafayette Parish, Louisiana  
ALL FUND TYPES & ACCOUNT GROUPS**

Balance Sheet  
December 31, 1990

	GOVERNMENTAL FUNDS		ACCOUNT GROUPS		TOTAL MEMBERSHIP
	GENERAL FUND	GENERAL FUND	FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	
<b>ASSETS AND OTHER DEBITS</b>					
<b>Assets</b>					
Cash - Argost Bank checking	\$ 4,538.27				\$ 4,538.27
Cash - Community LHM gear	21,241.43				21,241.43
Cash - Argost bank money acct	57,819.28				57,819.28
Cash - 1st American money acct	68,542.17				68,542.17
Receivable - court cost, firms and bond forfeitures	18,100.45				18,100.45
Furniture, equipment & library		\$ 73,887.07			73,887.07
Other debts					
Amount to be provided for retirement of long-term obligations				\$ 2,802.55	2,802.55
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>2168,228.78</b>	<b>2,73,887.07</b>	<b>2,802.55</b>		<b>2348,218.40</b>

SEVENTEENTH JUDICIAL DISTRICT  
 INCIDENT DEFENSE BOARD  
 Lafourche Parish, Louisiana  
 ALL FUND TYPES & ACCOUNT GROUPS

Balance Sheet  
 December 31, 1984

	GOVERNMENTAL FUNDS		ACCOUNT GROUPS		TOTAL IMPROVEMENTS
	GENERAL FUND		GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	

LIABILITIES, EQUITY AND OTHER CREDITS

Liabilities

Current liabilities

Accounts payable	\$ 2,882.57			\$ 2,882.57
Pension payable	1,495.21			1,495.21
Federal w/h taxes payable	22.43			22.43
State w/h taxes payable	1,129.00			1,129.00
<b>Total current liabilities</b>	<b>5,447.21</b>	<b>0.00</b>	<b>0.00</b>	<b>5,447.21</b>

Long term obligations

Compensated absences payable			\$ 2,167.33	2,167.33
Direct and incremental salary-related payments			235.26	235.26
<b>Total long-term liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>2,402.59</b>	<b>2,402.59</b>

<b>Total liabilities</b>	<b>5,447.21</b>	<b>0.00</b>	<b>2,402.59</b>	<b>8,249.79</b>
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Equity and other credits

Investment in general fixed assets		\$ 73,887.03		73,887.03
Fund balances:				
Unreserved - undesignated	158,781.57			158,781.57
<b>Total equity &amp; other credits</b>	<b>158,781.57</b>	<b>73,887.03</b>	<b>0.00</b>	<b>232,668.60</b>

TOTAL LIABILITIES, EQUITY

<b>AND OTHER CREDITS</b>	<b>\$164,228.78</b>	<b>\$ 73,887.03</b>	<b>\$ 2,402.59</b>	<b>\$240,518.40</b>
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**SEVENTH JUDICIAL DISTRICT  
 INDIAN DEFENSE BOARD  
 Lafayette Parish, Louisiana  
 GOVERNMENTAL FUND - GENERAL FUND**

**Statement of Revenues, Expenditures,  
 and Changes in Fund Balance  
 1 month & 12 months Ended December 31, 1994**

	-----GENERAL FUND-----			
	1 Month Ended	Pct.	12 Months Ended	Pct.
	Dec. 31, 1994		Dec. 31, 1994	
<b>REVENUES</b>				
Court cost, fines & forfeitures	\$ 14,105.45	94.49	\$ 234,679.25	94.00
Restitutions	309.00	1.06	8,459.93	3.06
LIDB grant 89-DAP04-17	0.00	0.00	24,845.25	7.84
LIDB grant 89-DAP01-17	0.00	0.00	13,960.00	5.43
LIDB investigation grant	0.00	0.00	30,000.00	9.46
Interest income	365.75	1.52	3,318.38	1.25
Interest - LIDB invest grant	48.50	0.22	361.52	0.12
Copy revenue	0.00	0.00	4.50	0.00
<b>Total revenue</b>	<b>\$ 14,728.70</b>	<b>100.00</b>	<b>\$ 317,032.83</b>	<b>100.00</b>
<b>EXPENDITURES</b>				
Accounting	\$ 445.00	2.37	\$ 4,504.00	1.42
Advertising - LIDB grant	0.00	0.00	208.74	0.07
Attorney expenses	18.65	0.13	515.90	0.16
Bank charges	0.00	0.00	94.90	0.03
Furniture & equipment	0.00	0.00	355.25	0.11
Books & subscriptions	0.00	0.00	865.00	0.28
Expert witness	17.75	0.03	1,307.75	0.37
Insurance	117.23	0.62	11,436.89	3.61
Insurance - LIDB invest grant	5.47	0.05	60.84	0.02
Investigator expenses	0.00	0.00	80.85	0.03
Investigator exp LIDB grant	56.34	0.29	552.43	0.18
Law library expenditures	1,120.80	7.59	3,204.18	1.04
Legal	0.00	0.00	4,889.58	1.57
Miscellaneous	0.00	0.00	72.58	0.02
Office supplies	434.97	2.37	5,018.00	1.58
Office supplies - LIDB grant	0.00	0.00	112.27	0.04
Printing expense	178.51	0.15	1,955.30	0.62
Printing LIDB invest grant	18.46	0.10	134.26	0.04
Postage	289.08	1.88	1,382.00	0.43
Paralel attorneys	1,940.00	10.13	25,084.45	7.90
Rent	450.00	2.48	5,488.00	1.74
Repairs & maintenance	0.00	0.00	500.00	0.16
Salaries - office manager	1,508.40	9.19	28,461.55	8.97
Salaries - secretaries	2,815.38	14.99	34,265.16	11.44
Salaries - investigator	0.00	0.00	1,692.28	0.53
Salaries - LIDB invest grant	1,844.35	9.83	13,427.32	4.24
Salaries - attorneys	14,125.81	59.23	133,500.23	42.11
Taxes - payroll	1,377.95	9.27	14,828.80	4.68
Taxes - LIDB grant payroll	341.22	2.30	1,527.13	0.48
Telephone	276.90	1.87	3,523.79	1.11
Travel	0.00	0.00	397.34	0.12
Water & office	0.00	0.00	584.68	0.18
Capital outlay - furn & equip	0.00	0.00	504.00	0.16
Capital outlay - law library	0.00	0.00	1,275.23	0.40
<b>Total expenditures</b>	<b>\$ 24,111.25</b>	<b>128.28</b>	<b>\$ 2,396,421.53</b>	<b>94.40</b>