

RECEIVED  
LEGISLATIVE AUDITOR  
00 APR 27 AM 10:25

OFFICIAL  
FILE COPY  
DO NOT SEND OUT  
(Xerox necessary  
copies from this  
copy and PLACE  
BACK in FILE)

***SEVENTEENTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD***

***LAFOURCHE PARISH, LOUISIANA***

***FINANCIAL REPORT AND  
AGREED UPON PROCEDURES REPORT***

***AS OF AND FOR THE YEAR ENDED  
DECEMBER 31, 1999***

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           MAY 03 2000          



STAGNI & COMPANY, LLC

**SEVENTEENTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
LAFOURCHIE PARISH, LOUISIANA**

*General Purpose Financial Statements  
As of and for the Year Ended December 31, 1999*

**TABLE OF CONTENTS**

	<u>Page</u>
<b><u>FINANCIAL SECTION</u></b>	
Compilation Report	1
<b>General Purpose Financial Statements:</b>	
Combined Balance Sheet - All Fund Types and Account Groups	2
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget And Actual – General Fund	3
Notes to the Financial Statements	4
<b><u>AGREED-UPON PROCEDURES SECTION</u></b>	
Independent Accountant’s Report on Applying Agreed Upon Procedures	12
Louisiana Attestation Questionnaire	16

***FINANCIAL SECTION***



# STAGNI & COMPANY, LLC

Members of the Board  
Seventeenth Judicial District Indigent Defender Board  
Lafourche Parish, Louisiana

We have compiled the accompanying general-purpose financial statements as identified in the table of contents of the Seventeenth Judicial District Indigent Defender Board, Lafourche Parish, Louisiana, as of and for year the ended December 31, 1999, 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 and supplementary information, information that is the representation of management of the Seventeenth Judicial District Indigent Defender Board, Lafourche Parish, Louisiana. We have not audited or reviewed the accompanying general purpose financial statements and supplementary information and, accordingly, do not express an opinion or any other form of assurance on them.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report dated April 7, 2000, on the results of our agreed-upon procedures.

*Stagni & Company*

Thibodaux, Louisiana  
April 7, 2000

207 LAFAYE AVENUE  
THIBODAUX, LA 70301  
PHONE (504) 447-7226  
FAX (504) 446-3032

11 JAMES BLVD., SUITE 210  
ST. ROSE, LA 70087  
PHONE (504) 468-2258  
FAX (504) 464-1473

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

Combined Balance Sheet - All Fund Types and Account Groups  
December 31, 1999

	Governmental Fund	Account Group	Total (Memorandum Only)
	General Fund	General Fixed Assets	
<b>ASSETS AND OTHER DEBITS</b>			
Assets:			
Cash and cash equivalents	\$ 236,336		\$ 236,336
Due from other governments:			
Lafourche Parish Sheriff	28,040		28,040
Lafourche Parish District Attorney	138		138
City Court of Thibodaux	3,320		3,320
Fixed Assets		\$ 92,679	92,679
	<b>\$ 267,834</b>	<b>\$ 92,679</b>	<b>\$ 360,513</b>
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities:			
Due to employees	\$ 7		
Total liabilities	7		
Equity and other credits:			
Investment in general fixed assets		\$ 92,679	\$ 92,679
Fund balances - unreserved, undesignated	267,827		267,827
	<b>\$ 267,834</b>	<b>\$ 92,679</b>	<b>\$ 360,513</b>

See accountant's compilation report and notes to financial statements

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

Statement of Revenues, Expenditures, and Changes in Fund Balance-  
Budget and Actual - General Fund  
For the Year Ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Court cost on fines and forfeitures	\$ 255,000	\$ 357,002	\$ 102,002
Grant income	40,000	44,852	4,852
Restitution	10,000	10,907	907
Interest Income	3,968	4,890	922
Total revenues	<u>308,968</u>	<u>417,651</u>	<u>108,683</u>
<b>EXPENDITURES</b>			
Current:			
Salaries and related benefits	220,790	232,951	(12,161)
Panel attorneys and expert witness fees	32,000	36,166	(4,166)
Pension	5,128	5,429	(301)
Legal and accounting	3,000	3,000	-
Insurance	6,200	5,951	249
Office supplies	13,550	10,307	3,243
Repairs and maintenance	2,000	2,740	(740)
Advertising	1,500	1,331	169
Dues and subscriptions	1,600	1,300	300
Investigator expense	5,000	753	4,247
Travel, conventions, and training	1,500	416	1,084
Rent	5,400	5,400	-
Telephone	3,500	3,800	(300)
Miscellaneous	800	424	376
Total current expenditures	<u>301,968</u>	<u>309,968</u>	<u>(8,000)</u>
Capital Outlay	7,000	4,449	2,551
Total expenditures	<u>308,968</u>	<u>314,417</u>	<u>(5,449)</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	-	103,234	103,234
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>164,593</u>	<u>164,593</u>	-
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 164,593</u>	<u>\$ 267,827</u>	<u>\$ 103,234</u>

See accountant's compilation report and notes to financial statements

**SEVENTEENTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
LAFOURCHE PARISH, LOUISIANA**

Notes to the Financial Statements

**INTRODUCTION**

The Seventeenth Judicial District Indigent Defender Board (the Board), Lafourche Parish, Louisiana is established in compliance with Louisiana Revised Statutes 15:144-149. Its purpose is to provide and compensate counsel appointed to represent *indigents in criminal and quasi-criminal cases before the Seventeenth Judicial District Courts and the City Court of Thibodaux*. The judicial district encompasses the Parish of Lafourche. There are five members of the Board appointed by the Judges of the district. None of the board members are compensated. Revenues to finance the Board's operations are provided primarily from court cost, fines and forfeitures of bonds imposed by the courts. In the year ended December 31, 1999, 2281 cases were opened. At December 31, 1999, the Board employed nine employees who include the chief indigent defender, four assistant indigent defenders, an office manager/investigator, and three secretaries.

**NOTE 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A.      Basis of presentation**

The accompanying general-purpose financial statements of the Seventeenth Judicial District Indigent Defender Board, Lafourche Parish, Louisiana 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.

**B.      Reporting entity**

Governmental Accounting Standards Board Statement No. 14 "The Financial Reporting Entity", sets forth the standards for defining and presenting the reporting entity in financial statements. To fairly present the financial position and results of operations of the financial reporting entity, a government must determine whether its reporting entity consists of only the legal entity known as the "primary government" or one or more organizations called "component units."

**SEVENTEENTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
LAFOURCHE PARISH, LOUISIANA**

Notes to the Financial Statements (Continued)

**NOTE 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B.      Reporting entity (Continued)**

According to GASBS No. 14, the Seventeenth Judicial District Indigent Defender Board, Lafourche Parish, Louisiana is considered a primary government defined as any state government or general purpose local government or a special purpose government that meets all of the following criteria:

- 1)      It has a separately elected governing body;
- 2)      It is legally separate;
- 3)      It is fiscally independent of other state and local governments.

Inclusion of a "potential component unit" in the primary government's reporting entity depends on whether the primary government is financially accountable for the potential component unit. The key criteria for deciding financial accountability are any one of the following:

- a.      Fiscal dependency of the potential component unit on the primary government, or
- b.      The primary government appoints a voting majority of the potential component unit's governing body and:
  1.      the primary government can impose its will on the potential component unit and/or
  2.      a financial benefit/burden relationship exists between the primary government and the potential component unit; or
- c.      The primary government's financial statements would be misleading or incomplete if the potential component unit were excluded.

**SEVENTEENTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
LAFOURCHE PARISH, LOUISIANA**

Notes to the Financial Statements (Continued)

**NOTE 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B.      Reporting entity (Continued)**

The Seventeenth Judicial District Indigent Defender Board includes all funds, account groups and activities, et cetera, that are within the oversight responsibility of the Seventeenth Judicial District. Other local governments over which the Seventeenth Judicial District Indigent Defender Board exercises no oversight responsibility are excluded from the accompanying financial statements. These units are considered separate reporting entities and issue financial statements separate from those of the Board.

**C.      Fund accounting**

The 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 related to certain governmental functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

**D.      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 modified accrual basis of accounting is used by the General Fund. The General Fund uses the following practices in recording revenues and expenditures:

**SEVENTEENTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
LAFOURCHE PARISH, LOUISIANA**

Notes to the Financial Statements (Continued)

**NOTE 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D.      Basis of accounting (Continued)**

**Revenues** – Court cost, fines, and forfeitures revenue is recognized when they are collected by the parish tax collectors, district attorney, or the city, and are therefore available to pay current expenditures. The grant revenue is recognized when available to pay current expenditures because it is a general grant from the Louisiana Indigent Defender Board and is not dependent on specific expenditures. All other revenue is recognized when received.

**Expenditures** – Expenditures are generally recognized under the modified accrued basis of accounting when the related fund liability is incurred.

**E.      Budgets**

A budget committee prepares a balanced operating budget that is then ratified by the full Board. This took place on the January 12, 1999 meeting. The budget may be amended during the year as conditions dictate so long as it remains in balance. One-half of prior year's appropriations automatically renew each year without any formal Board approval.

**F.      Encumbrances**

Encumbrances represent commitments related to unperformed contracts for goods and services. The board does not use encumbrance accounting.

**G.      Cash**

Cash includes amounts in interest-bearing demand deposits. Under state law, the board may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under laws of the United States.

**SEVENTEENTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
LAFOURCHE PARISH, LOUISIANA**

Notes to the Financial Statements (Continued)

**NOTE 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**II.      Prepaid items**

The board does not record prepaid items. Prepaid items are recorded as expenditures when cash is paid.

**I.      Fixed assets**

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets purchased after December 31, 1991 are valued at historical costs. Fixed assets purchased prior to January 1, 1992 are valued at historical cost or estimated cost if historical cost was not available.

**J.      Compensated absences**

Employees of the board receive five (5) to twenty (20) working days of sick leave depending on their years of service and two (2) weeks of vacation leave each year after the employee has been employed for a period of twelve months. Unused leave may not be accumulated and is not paid upon termination or retirement; therefore, at December 31, 1999, there are no leave benefits that are required to be reported in accordance with GASB Codification C60 or GABS Statement No. 16.

**K.      Total columns on statement**

The total columns on the 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 or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in aggregation of this data.

**SEVENTEENTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
LAFOURCHE PARISH, LOUISIANA**

Notes to the Financial Statements (Continued)

**NOTE 2      CASH AND CASH EQUIVALENTS**

At December 31, 1999, the board has cash and cash equivalents totaling \$236,336 as follows:

Hibernia interest-bearing checking account	\$ 107,734
Hibernia money market account	62,543
First American Bank money market account	66,059
	\$236,336
Total	\$236,336

These deposits are stated at cost, which approximates market. 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 market 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 must be held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1999, the board has \$243,867 in deposits (collected bank balances). Of the \$243,867, \$166,059 was secured from risk by federal deposit insurance, leaving the remaining \$77,808 unsecured.

**NOTE 3      DUE FROM OTHER GOVERNMENTS**

The balance due from other governments at December 31, 1999 of \$31,498 is for court cost, fines & forfeitures due from other governmental entities.

**NOTE 4      CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	Furniture, Equipment, And Library
Balance at December 31, 1998	\$ 88,230
Additions	4,449
Deductions	0
	\$ 92,679
Balance at December 31, 1999	\$ 92,679

**SEVENTEENTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
LAFOURCHE PARISH, LOUISIANA**  
Notes to the Financial Statements (Continued)

**NOTE 5      PENSION PLAN**

*Plan Description.* Substantially all employees of the Seventeenth Judicial District Indigent Defender Board are members of the Parochial Employees Retirement System of Louisiana (the System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. At December 31, 1999, all employees of the board were members of Plan B.

All permanent employees working at least 28 hours per week whom are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan B employees who retire at or after age 62 with at least 10 years of creditable service or at or after age 55 with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 2 per cent of their final-average salary in excess of \$100 for each year of creditable service. Furthermore, employees with at least 10 years of creditable service, but less than 30 years, may take early retirement benefits commencing at or after age 60, with the basic benefit reduced 3 percent for each year retirement precedes age 62. In any case, monthly retirement benefits paid under Plan B cannot exceed the lesser of 100 percent of final-average salary of \$70 multiplied by total years of creditable service. *Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average.* Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employee's Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504) 928-1361.

*Funding Policy.* Under Plan B, members are required by state statute to contribute 2.0 percent of their annual covered salary in excess of \$1,200 and the board is required to contribute at an actuarially determined rate. The current rate is 2.5 percent of the annual covered payroll. Contributions to the System also include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the board are established and may be amended by state statute.

**SEVENTEENTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
LAFOURCHE PARISH, LOUISIANA**

Notes to the Financial Statements (Continued)

**NOTE 5**      **PENSION PLAN** (Continued)

As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actual valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The board's contributions to the System under Plan B for the years ending December 31, 1999, 1998, and 1997, were \$5,429 (2 ½%), \$5,127 (2 ½%), and \$5,194 (2 ½%), respectively, equal to the required contributions for each year.

**NOTE 6**      **RISK MANAGEMENT**

The Seventeenth Judicial District Indigent Defender Board is exposed to various risks of loss related to tort, theft of, damage to, and destruction of assets; injuring to employees. The Seventeenth Judicial District Indigent Defender Board purchased commercial insurance policies for any and all claims relating to the above types of risks. The Seventeenth Judicial District Indigent Defender Board's is only liable for the payment of the deductible associated with the above types of risks.

Settlements have not exceeded insurance coverage in any of the three preceding years.

**NOTE 7**      **LITIGATION AND CLAIMS**

At December 31, 1999, the board is involved in litigation; however, the chances of unfavorable outcomes are negligible.

***AGREED UPON PROCEDURES***



# STAGNI & COMPANY, LLC

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

Members of the Board  
Seventeenth Judicial District Indigent Defender Board  
Lafourche Parish, Louisiana  
Thibodaux, Louisiana

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Seventeenth Judicial District Indigent Defender Board, (the Board), Lafourche Parish, Louisiana, and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Seventeenth Judicial District Indigent Defender Board, Lafourche Parish, Louisiana's compliance with certain laws and regulations during the year ended December 31, 1999, included in the accompanying *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 material 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).

The Board had no expenditures during the year for materials and supplies exceeding \$15,000, or 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.

12

207 LAFAYE AVENUE  
THIBODAUX, LA 70301  
PHONE (504) 447-7226  
FAX (504) 446-3032

11 JAMES BLVD., SUITE 210  
ST. ROSE, LA 70087  
PHONE (504) 468-2258  
FAX (504) 464-1473

A PROFESSIONAL SERVICE ORGANIZATION  
MEMBERS: AICPA • LCPA  
EMAIL: [stagni@stagni.com](mailto:stagni@stagni.com)  
INTERNET: <http://www.stagni.com>

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 procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included in 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. Obtained a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget. There were no subsequent amendments to the budget during the year.

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

We traced the adoption of the original budget to the minutes of the meeting held on January 12, 1999, which indicated that the budget had been adopted by the board of the Seventeenth Judicial District Indigent Defender Board, Lafourche Parish, Louisiana by unanimous vote. There were no amendments made to the budget during the year.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceeded budgeted amounts by 5% or more.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures 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, and

We found that all six selected disbursements were properly coded to the correct fund and general ledger account.

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

Inspection of documentation supporting each of the six selected disbursements indicated each was approved by the proper authorities.

***Meetings***

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

The Board provided evidence indicating that agendas for meetings were posted or 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 like indebtedness.

We inspected copies of bank deposits slips from January 1, 1999 to December 31, 1999 and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.



*Advances and Bonuses*

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

A reading of the minutes of the Board for the year indicated no approval for payments noted above. We also examined payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

Our prior year report, dated March 29, 1999, did not include any comments or unresolved matters.

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, the Members of Seventeenth 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, under state law, this report is a matter of public record and its distribution is not limited.

*Stagni & Company*

Thibodaux, Louisiana  
April 7, 2000



ORIGINAL

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Government)**  
\_\_\_\_\_ (Date Transmitted)

**Stagni & Company, LLC**  
207 Lafayette Ave  
Thibodaux, LA 70301

In connection with your compilation of our financial statements as of December 31, 1999 and for the year 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 regulation 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  
JANUARY 11, 2000

**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  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  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  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 39:34.

Yes [] 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 [] No [  ]

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [] No [  ]

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

Yes [] No [  ]

**Meetings**

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

Yes [] 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 39:1410.60-1410.65.

Yes [] No [  ]

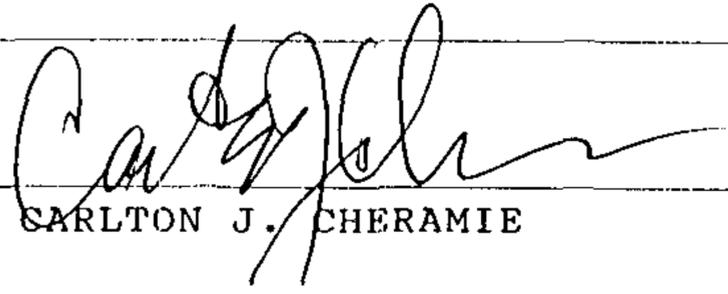
**Advances and Bonuses**

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 79-729.

Yes [] 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 that may occur subsequent to the issuance of your report.

  
Secretary 1/11/2000 Date  
DENIS J. GAUBERT, 111

Treasurer \_\_\_\_\_ Date  
  
President 1/11/2000 Date  
CARLTON J. CHERAMIE