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**SIXTEENTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD**

Parishes of Iberia, St. Martin and St. Mary  
State of Louisiana

**ANNUAL FINANCIAL STATEMENTS WITH  
INDEPENDENT AUDITORS' REPORT**

and

**REPORT ON COMPLIANCE AND INTERNAL CONTROL  
OVER FINANCIAL REPORTING**

**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 8-25-04

## C O N T E N T S

	<u>PAGE</u>
<u>FINANCIAL INFORMATION SECTION</u>	
INDEPENDENT AUDITORS' REPORT	1-2
GENERAL PURPOSE FINANCIAL STATEMENTS	
Combined Balance Sheet - All Fund Types and Account Groups	3
General Fund -Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	4
Notes to the Financial Statements	5-10
 <u>COMPLIANCE SECTION AND INTERNAL CONTROL OVER FINANCIAL REPORTING</u>	
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <u>Government Auditing Standards</u>	11-12
Schedule of Findings, Questioned Costs and Federal Awards	13-16
Schedule of Prior Year Findings	17
Corrective Action Plan Prepared by Management of the Sixteenth Judicial District Indigent Defender Board	18-29



INDEPENDENT AUDITORS' REPORT

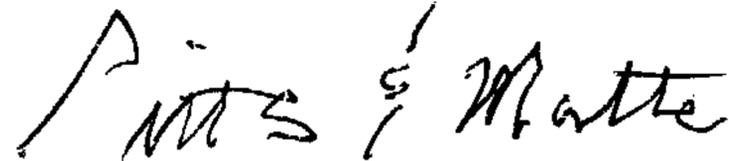
Members of the Board  
Sixteenth Judicial District Indigent  
Defender Board  
Franklin, Louisiana

We have audited the accompanying general purpose financial statements of the Sixteenth Judicial District Indigent Defender Board 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 Sixteenth Judicial District Indigent Defender Board's management. 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 and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the 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 management, 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 Sixteenth Judicial District Indigent Defender Board, 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 Sixteenth Judicial District 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.

A handwritten signature in black ink, appearing to read "Pines & Matthe". The signature is written in a cursive, flowing style.

CERTIFIED PUBLIC ACCOUNTANTS

June 23, 2004

**SIXTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD**

**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS**

December 31, 2003

	<u>Governmental Fund Type General Fund</u>	<u>Account Group General Fixed Assets</u>	<u>Total (Memorandum Only)</u>
<b>ASSETS AND OTHER DEBITS</b>			
Cash and cash equivalents	\$67,171		\$67,171
Revenue receivable:			
Court costs	148,785		148,785
Fees from indigents			
Current (less allowance of \$36,000)	26,874		26,874
Noncurrent (less allowance of \$286,000)	224,606		224,606
Equipment		\$124,745	124,745
	<hr/>	<hr/>	<hr/>
Total assets	\$467,436	\$124,745	\$592,181
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>			
<b>Liabilities</b>			
Accounts payable	\$9,060		\$9,060
Payroll related payables	3,234		3,234
Deferred revenue	224,606		224,606
	<hr/>	<hr/>	<hr/>
Total liabilities	236,900		236,900
	<hr/>	<hr/>	<hr/>
<b>Equity, (Deficit) and Other Credits</b>			
Investment in general fixed assets		\$124,745	124,745
Fund Balance (deficit)			
Unreserved/undesignated (deficit)	230,536		230,536
	<hr/>	<hr/>	<hr/>
Total equity (deficit) and other credits	230,536	124,745	355,281
	<hr/>	<hr/>	<hr/>
Total liabilities, equity (deficit), and other credits	\$467,436	\$124,745	\$592,181
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The accompanying notes are an integral part of these financial statements.

**SIXTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD**

**GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - Budget and Actual  
For the Year Ended December 31, 2003**

	<u>Actual</u>	<u>Budget</u>	Variance Favorable <u>(Unfavorable)</u>
Revenues			
Court costs			
District courts	\$692,037	\$620,000	\$72,037
City courts	219,892	212,000	7,892
Net fees from indigents	51,652	34,000	17,652
District Assistance Funds	88,039		88,039
Investment earnings	107		107
Application fees	5,045		5,045
Total revenues	<u>1,056,772</u>	<u>866,000</u>	<u>190,772</u>
Expenditures			
Current:			
General government:			
Judicial:			
Defending attorneys' fees	176,598	206,000	29,402
Salaries	417,907	405,000	(12,907)
Taxes - payroll	31,149	31,500	351
Professional fees	22,271	18,500	(3,771)
Office supplies and expense	10,788	12,000	1,212
Telephone	14,552	16,000	1,448
Rent & Utilities	27,733	26,616	(1,117)
Equipment rental	8,671	6,300	(2,371)
Travel and meetings	8,066	9,000	934
Insurance	68,830	63,000	(5,830)
Maintenance	3,265	3,500	235
Dues & subscriptions	8,063	3,000	(5,063)
Seminars	730	750	20
Court cost	95		(95)
Bonds	467		(467)
Pension expense	6,863	13,000	6,137
Capital outlay	1,221	2,000	779
Total expenditures	<u>807,269</u>	<u>816,166</u>	<u>8,897</u>
Excess of revenues over expenditures	249,503	49,834	199,669
Fund balance, beginning of year	<u>(18,967)</u>		<u>(18,967)</u>
Fund balance (deficit), end of year	<u>\$230,536</u>	<u>\$49,834</u>	<u>\$180,702</u>

The accompanying notes are an integral part of these financial statements.

SIXTEENTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD

NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2003

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Sixteenth Judicial District Indigent Defender Board (ID Board) was established to provide legal defense for persons referred by the courts, as indigents, and who are charged with crimes. The Sixteenth Judicial District Indigent Defender Board includes the parishes of Iberia, St. Martin, and St. Mary, Louisiana.

**A. Reporting Entity**

This report includes all funds and account groups for which the ID Board has financial accountability. Financial accountability is determined upon the basis of:

- a. Financial benefit or burden
- b. Appointment of a voting majority
- c. Imposition of will
- d. Fiscally dependent

Although the ID Board is part of the district court system of Louisiana which covers Iberia, St. Martin and St. Mary Parishes, under the criteria as described above, the ID Board operates independently and is considered an independent reporting entity with regard to the district court system and each of the three parishes.

**B. Fund Accounting**

The ID 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 government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, 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.

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category in turn, is divided into separate "fund types." The ID Board's current operations require only the use of one fund, the general fund.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Governmental Fund

General Fund

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

C. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e. when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred.

The following is a summary of the ID Board's recognition policies for its major revenue sources:

Court costs and bond forfeitures are recorded when collected by the various courts within the sixteenth judicial district.

Fees from indigents are recorded upon the receipt of a court order directing indigents to pay for services rendered. In most cases, these fees are scheduled by the court system to be paid over a period of time with initial payments frequently scheduled to begin in future periods. At the time indigents are directed to make payments to the ID Board, receivables are recorded. Payments scheduled to be received in the current period (within the next twelve months), are recorded as revenue. Payments scheduled to be received subsequent to the current period are recorded as deferred revenue. At the time these deferred revenues are expected to be collected, the amounts recorded as deferred revenue are recognized as revenue. An allowance for uncollectible fees is estimated by the ID Board based upon collection history.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Investment earnings are generally recorded when earned since they are measurable and available.

### D. Budgets

The ID Board adopts a budget for its General Fund.

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the general fund. All annual appropriations lapse at fiscal year end. Budgets are amended when necessary with board approval. Encumbrances are not recorded by the ID Board.

### E. Cash And Cash Equivalents

For financial statement purposes, cash and cash equivalents include demand deposits.

Cash and cash equivalents are stated at cost, which approximates market.

### F. Fixed Assets

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisitions are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. Fixed assets are valued at cost.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Assets in the general fixed assets account group are not depreciated.

### G. Compensated Absences

No liability has been accrued for compensated absences in the financial statements because the amount is immaterial.

### H. Memorandum Only - Total Columns

Total columns on the general purpose 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 are such data comparable to a consolidation.

## NOTE 2 - CASH AND CASH EQUIVALENTS

At year end, the carrying amount of the ID Board's cash and cash equivalents was \$67,171 and the bank balance was \$85,222. All of the bank balance was covered by federal depository insurance.

## NOTE 3 - FIXED ASSETS

A summary of changes in general fixed assets for the year ended December 31, 2003 follows:

Equipment balance, January 1, 2003	\$123,524
Additions	<u>1,221</u>
Equipment balance, December 31, 2003	<u>\$124,745</u>

## NOTE 4 - PENSION PLAN

All employees participate in the federal Social Security System. The ID Board is required to remit an amount to the Social Security Administration equal to the employees' contribution. The ID Board does not guarantee any of the benefits granted by the Social Security System.

The ID Board established a defined contribution pension plan administered by an insurance agent. This plan is a simple IRA.

Plan members may contribute up to a maximum of \$8,000 each and the ID Board will match up to a maximum of three percent of the employees' salary. The ID Board's actual contributions to the plan were \$6,863 for the year ended December 31, 2003, and the plan members actual contributions were \$18,678.

## NOTE 5 - NET FEES FROM INDIGENTS

The following is a summary of fees from indigents and its associated adjustments for the year ended December 31, 2003:

Gross fees from indigents	\$106,512
Add: Related decrease in allowance for Uncollectible accounts	<u>34,170</u>
Subtotal	140,682
Less: Change in deferred portion of fees	<u>(89,030)</u>
Net fees from indigents	<u>\$ 51,652</u>

#### NOTE 6 - RISKS AND UNCERTAINTIES

The ID Board is exposed to various risks of loss related to torts, theft or damage to assets, errors and omissions, injuries to employees and natural disasters. The ID Board has purchased commercial insurance to protect against most of these perils.

There were no significant reductions in insurance coverages from prior years.

#### NOTE 7 - AMOUNTS CURRENTLY DUE FROM GOVERNMENTAL ENTITIES

The following is a detail of amounts currently due from governmental entities at December 31, 2003:

16th Judicial District - District Attorney	\$2,282
St. Mary District Court	11,687
St. Martin District Court	87,641
Iberia District Court	22,861
St. Martin City Court	650
Jeanerette City Court	450
New Iberia City Court	5,265
Franklin City Court	1,290
Breaux Bridge City Court	647
Morgan City City Court	4,497
Patterson City Court	<u>11,515</u>
	<u>\$148,785</u>

#### NOTE 8 - CONCENTRATIONS

The ID Board received eighty-six percent of its revenues from various courts in the district in the form of court costs. Sixty-five percent is collected from district courts and twenty-one percent from city courts.

#### NOTE 9 - NEW REPORTING STANDARD

In June 1999, the Governmental Accounting Standards Board (GASB) issued Statement 34 "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments." This statement establishes new financial reporting requirements for state and local governments throughout the United States. When implemented, it will require new information and restructure much of the information that governments have presented in the past. Comparability with reports issued in all prior years will be affected. The Board is required to implement this standard for the fiscal year ending December 31, 2004. The Board has not yet determined the full impact that adoption of GASB Statement 34 will have on financial statements. However, GASB Statement 34 requires that in the initial year of implementation (2004) that governmental entities provide a provision for accumulated depreciation of fixed assets as if the fixed assets had been depreciated since their acquisition. Due to this, the District estimates that the value of fixed assets presently recorded would be reduced by approximately \$117,000.

COMPLIANCE AND INTERNAL CONTROL OVER FINANCIAL REPORTING



**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Members of the Board  
Sixteenth Judicial District  
Indigent Defender Board  
Franklin, Louisiana

We have audited the general purpose financial statements of the Sixteenth Judicial District Indigent Defender Board, 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 Sixteenth Judicial District Indigent Defender Board'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 three instances of noncompliance that are required to be reported under Government Auditing Standards which are described in the accompanying schedule of findings and questioned costs as items 2003-2 and 2003-3.

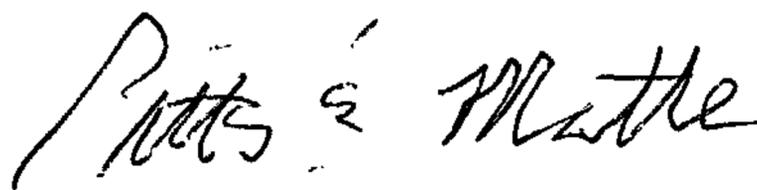
We noted one instance of noncompliance involving possible fraud that does not have a material effect on financial statement amounts for the year ended December 31, 2003, that we have reported to management of the Sixteenth Judicial District Indigent Defender Board, in a separate letter dated June 23, 2004.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered Sixteenth Judicial District Indigent Defender Board's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted one matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect Sixteenth Judicial District Indigent Defender Board's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. This reportable condition is described in the accompanying schedule of findings and questioned costs as item No. 2003-1.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is not a material weakness.

This letter is intended for the use of management, the Board of the Sixteenth Judicial Indigent Defender Board, and the Legislative Auditor of the State of Louisiana and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is considered a public record and may be distributed by the Legislative Auditor.



CERTIFIED PUBLIC ACCOUNTANTS

June 23, 2004

SIXTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD

Schedule of Findings, Questioned Costs and Federal Awards  
For the Year Ended December 31, 2003

A. SUMMARY OF AUDIT FINDINGS

1. The auditors' report expresses an unqualified opinion on the general purpose financial statements of the Sixteenth Judicial District Indigent Defender Board.
2. Report on Compliance and Internal Control Material to the Financial Statements

Internal Control

There was one reportable condition noted during the audit of the financial statements.

Compliance

There were two material instances of noncompliance noted during the audit of the financial statements.

3. Federal Awards

This section is not applicable for the year ended December 31, 2003.

B. Findings - Financial Statement Audit

REPORTABLE CONDITION

ITEM NO. 2003-1 NONCOMPLIANCE WITH CASH HANDLING PROCEDURES

Condition: It was discovered during the audit that in St. Martin Parish, \$920 collected for the period December 10 – 31, 2003, was not deposited until January, 2004.

Criteria: Funds received for services should be deposited and recorded on a timely basis.

Effect: Holding funds received and not following prescribed procedures increases the possibility that the funds could be lost or misappropriated.

Cause: The St. Martin Parish office is not following the Board's prescribed procedures for handling indigent fee collections.

Recommendation: All employees should follow the prescribed procedures for the handling of indigent fee collections and funds collected should be deposited on a timely basis.

Management's Response: We have implemented a policy of making deposits on a no less than weekly basis.

## NONCOMPLIANCE

### ITEM NO. 2003-2 - BUDGET PREPARATION

Condition: During the course of the audit for the year ended December 31, 2003, it was noted that the ID Board did not have the 2004 budget submitted or adopted prior to the end of the fiscal year 2003.

Criteria: Louisiana statues require that a proposed budget be completed and submitted to the governing authority; made available for public inspection; and adopted no later than fifteen days prior to the beginning of each fiscal year.

Effect: If a budget is not adopted in a timely manner then the administrator does not have financial guidance to carry out the plans of the Board of Directors for the upcoming year.

Cause: The board of directors considered a preliminary budget prior to year end. However because of the substantial decrease in revenues from district courts and the related necessary planned decreases in expenditures the budget was not finalized and adopted by year end.

Recommendation: In the future, the budget for the upcoming fiscal year should be completed and submitted to the governing authority and made available for public inspection at least fifteen days prior to the beginning of the fiscal year.

Management's Response: The 2004 budget has been adopted. The 2005 budget will be completed, submitted, and adopted pursuant to the recommendation.

### ITEM NO. 2003-3 PUBLIC MEETINGS

Condition: When posting notices of upcoming meetings, the ID Board did not post a written agenda. In addition, the ID Board did not publish minutes of meetings held.

Criteria: State statues require that a written agenda be posted along with notices of upcoming meetings and that minutes of board meetings be published in the official journal of the ID Board.

Effect: Violation of state statute.

Cause: The ID Board does not post an agenda along with notices of upcoming meetings, nor does it publish the minutes of meetings held.

Recommendations: The ID Board should post a written agenda along with the notice of upcoming meetings and should also publish its minutes of meetings held in accordance with state law.

Management's Response: Management will comply with the recommendation.

C. Findings and Questioned Costs - Federal Award Programs

This section is not applicable for the year ended December 31, 2003.

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND CORRECTIVE ACTION  
PREPARED BY MANAGEMENT OF  
SIXTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD  
For the Year Ended December 31, 2003

NONCOMPLIANCE

**Item No. 2002-1 Fund Deficits**

Condition: Our auditors noted that there was a deficit fund balance in the General Fund.

Corrective Action: The deficit fund balance has been eliminated in the current year.

**Item No. 2002-2 Budget Preparation**

Condition: Our auditors noted that we did not adopt the 2003 operating budget prior to the end of 2002.

Corrective Action: The 2003 budget was adopted in 2003.

**Item No. 2002-3 Public Meetings**

Condition: When posting notices of upcoming meetings, we did not post a written agenda. We also did not publish minutes of meetings held.

Corrective Action: This item has not been corrected.

**16<sup>th</sup> Judicial District  
Indigent Defender Board  
P. O. Box 1226  
Franklin, Louisiana 70538**

August 13, 2004

Mr. Steve Theriot, CPA  
Legislature Auditor  
State of Louisiana  
P. O. Box 94397  
Baton Rouge, LA 70804-9397

Dear Mr. Theriot:

The Sixteenth Judicial District Indigent Defender Board respectfully submits the following corrective action plan for the year ended December 31, 2003:

Person Responsible:

Gary F. LeGros, Jr., Chief Administrative Officer

Time for Completion:

October 1, 2004

Item No. 2003-1: Noncompliance with Cash Handling Procedures

Finding:

Our auditors noted that the St. Martin Parish office was not making timely deposits of funds collected.

Corrective Action:

We have implemented a policy of making deposits on a no less than weekly basis.

Phone: (337) 828-3628 \* Fax: (337) 828-3864

Page 2  
August 13, 2004

Item No. 2003-2: Budget Preparation

Finding:

Our auditors noted that we did not have our 2004 budget submitted or adopted prior to the end of fiscal year 2003.

Corrective Action:

The 2004 budget has been adopted. The 2005 budget will be completed, submitted and adopted pursuant to the recommendation.

Item No. 2003-3: Public Meetings

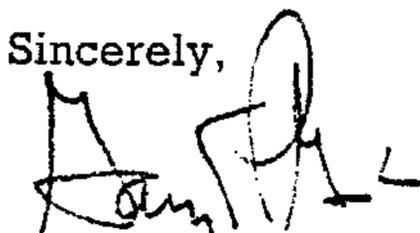
Finding:

Our auditors noted that when posting notices of upcoming meetings that we did not post a written agenda, nor did we publish minutes of meetings held.

Corrective Action:

Management will comply with the recommendation.

Sincerely,



Gary F. LeGros, Jr.  
Chief Administrative Officer

GFL:mcg

Phone: (337) 828-3628 \* Fax: (337) 828-3864



**MANAGEMENT LETTER – POSSIBLE FRAUD**

Members of the Board  
Sixteenth Judicial District  
Indigent Defender Board  
Franklin, Louisiana

During our audit of the Sixteenth Judicial District Indigent Defender Board, we noted an instance of noncompliance that was not material to the financial statements of the Board for the year ended December 31, 2003. However, we believe this instance of noncompliance may involve possible fraud and should be reported to the Board for future action. Our finding is as follows:

Finding 2003-ML

*Noncompliance with Cash Handling Procedures and Possible Fraud*

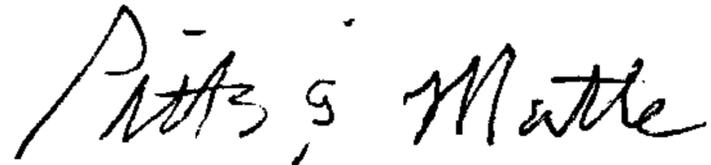
While performing the audit for the year ended December 31, 2003, the Chief Administrator informed us, that Octavia Ledet, an employee in the St. Martin Parish office did not follow the prescribed cash handling procedures and might have misappropriated funds from indigents. Ms. Ledet began employment in November, 2003. The discovery was made in late May, 2004 and communicated to us in June. At the time of the discovery, the Chief Administrator put Ms. Ledet on administrative leave, pending action by the Board. The Chief Administrator notified the District Attorney's office at that time.

There were no findings related to fraud or misappropriation of funds for the year ended December 31, 2003; however, in 2004, this employee allegedly collected the intake fee from one indigent and there was no record of the money being deposited into the Board's account. It has also been alleged that on several occasions, this employee accepted *money from indigents for promised favorable treatment in their criminal cases*. Although certain of these funds are not due to the Board, it is alleged that this employee misused or misrepresented the authority of their position for personal gain. In addition, it is alleged that the employee forged the names of certain public officials on documents.

At the District's June Board meeting, the Board reviewed this matter in executive session, with the employee present. The Board then exited executive session and the employee was discharged for failure to follow proper cash handling procedures. The

Chief Administrator has turned over the information to the Louisiana State Police for further investigation.

This management letter is intended for the use of management, the Sixteenth Judicial District Indigent Defender Board, and the Legislative Auditor of the State of Louisiana and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is considered a public record and may be distributed by the Legislative Auditor.



CERTIFIED PUBLIC ACCOUNTANTS

June 23, 2004

**INDIGENT DEFENDER BOARD**

16<sup>th</sup> Judicial District Court  
107 Wilson Street  
Post Office Box 1226  
Franklin, Louisiana 70538  
(337) 828-3628

August 17, 2004

Mr. Steven Theriot, CPA  
Louisiana Legislative Auditor  
State of Louisiana  
P.O. Box 94397  
Baton Rouge, LA 70804-9397

Dear Mr. Theriot:

With regard to the 16<sup>th</sup> Judicial District Indigent Defender Board the 2003 audit, this letter shall follow up with regard to the theft by our erstwhile employee Octavia Ledet.

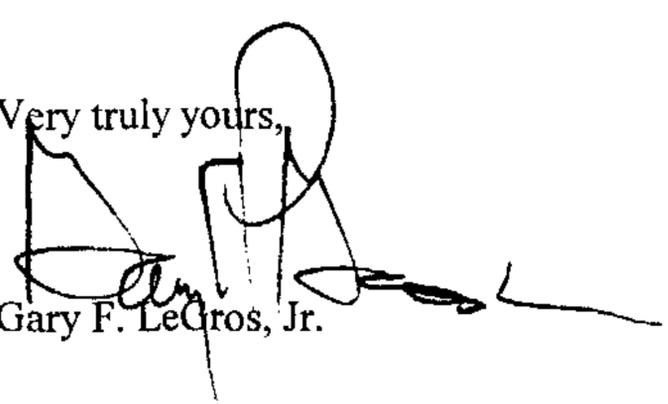
As set forth in my earlier letter to you, I presented this matter to the Board and fired Ms. Ledet. I turned all information in my possession over to the Louisiana State Police for an independent investigation. The two detectives handling this investigation are Sgt. Tim Hanks and Gregory P. Ducharme. They can be reached at 337-262-3345 or 337-262-3341. Their mailing address is 113 Borman Drive, Lafayette, Louisiana, 70508.

My office is cooperating fully in the investigation and I would expect the investigation to be complete sometime before the end of the year.

I shall keep you apprized of all relevant occurrences.

With kind regards, I remain

Very truly yours,

  
Gary F. LeGros, Jr.

GFL,JR/smf