

THIRTEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
FINANCIAL REPORT
YEAR ENDED JUNE 30, 2015

TABLE OF CONTENTS

	<u>Page</u>
Independent Accountant's Review Report	1-2
BASIC FINANCIAL STATEMENTS	
GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)	
Statement of net position	5
Statement of activities	6
FUND FINANCIAL STATEMENTS (FFS)	
Balance sheet - governmental fund	8
Statement of revenues, expenditures, and changes in fund balance- governmental fund	9
Notes to basic financial statements	10-17
REQUIRED SUPPLEMENTARY INFORMATION	
Budgetary comparison schedule:	
General Fund	19
COMPLIANCE	
Summary schedule of current and prior year findings and corrective action plan	21
OTHER SUPPLEMENTARY INFORMATION	
Independent accountant's report on applying agreed-upon procedures	23-25
Louisiana attestation questionnaire	26-27

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JOHN S. DOWLING & COMPANY
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS
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John S. Dowling, CPA
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John Newton Stout, CPA
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1996
Dwight Ledoux, CPA
1998
Joel Lanclos, Jr., CPA
2003
Russell J. Stelly, CPA
2005

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Indigent Public Defender
Thirteenth Judicial District
Indigent Defender Fund
Evangeline Parish, Louisiana

We have reviewed the accompanying financial statements of the governmental activities of the Thirteenth Judicial District Indigent Defender Fund as of and for the year ended June 30, 2015, which collectively comprise the Indigent Defender Fund's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management of the Indigent Defender Fund. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

The management of the Indigent Defender Fund is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report, dated October 27, 2015, on the results of our agreed-upon procedures.

To the Indigent Public Defender
Thirteenth Judicial District
Indigent Defender Fund

Management has omitted the management's discussion and analysis information that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. The results of our review of the basic financial statements are not affected by this missing information.

Our review was made primarily for the purpose of expressing a conclusion that there are no material modifications that should be made to the financial statements for them to be in conformity with accounting principles generally accepted in the United States of America. The budgetary comparison schedule on page 19 is presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. The budgetary comparison schedule has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but it has been compiled from information that is the representation of management. Such information was not audited or reviewed by us and we do not express an opinion or provide any assurance on such information.

John S. Dowling & Co.

Opelousas, Louisiana
October 27, 2015

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

Thirteenth Judicial District Indigent Defender Fund
Evangeline Parish, Louisiana

Statement of Net Position
June 30, 2015

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 37,064
Due from other government units	<u>27,798</u>
	<u>64,862</u>
LIABILITIES	
Accounts payable	4,048
Payroll taxes payable	<u>420</u>
	<u>4,468</u>
NET POSITION	
Unrestricted	<u>\$ 60,394</u>

See accompanying notes and independent accountant's review report.

Thirteenth Judicial District Indigent Defender Fund
Evangeline Parish, Louisiana

Statement of Activities
For the Year Ended June 30, 2015

Activities	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Fees, Fines and Charges for Services	Operating grants and contributions	Governmental Activities
Governmental activities:				
General government	\$ 259,051	\$ 88,770	\$ 157,850	\$ (12,431)
		General revenues:		
				153
			Total general revenues	153
			Change in net position	(12,278)
			Net position - July 1, 2014	72,672
			Net position - June 30, 2015	\$ 60,394

See accompanying notes and independent accountant's review report.

FUND FINANCIAL STATEMENTS (FFS)

Thirteenth Judicial District Indigent Defender Fund
Evangeline Parish, Louisiana

Balance Sheet
Governmental Fund - General Fund
June 30, 2015

ASSETS

Cash	\$37,064
Due from other government units	<u>27,798</u>
	<u>\$64,862</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$4,048
Payroll taxes payable	<u>420</u>
	<u>4,468</u>
Fund balance:	
Unassigned	<u>60,394</u>
Total liabilities and fund balance	<u>\$64,862</u>

See accompanying notes and independent accountant's review report.

Thirteenth Judicial District Indigent Defender Fund
 Evangeline Parish, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance
 Governmental Fund - General Fund
 For the Year Ended June 30, 2015

Revenues:	
Court cost on fines and forfeitures -	
City court	\$ 10,259
Parish court	71,998
Fees for indigents	6,513
State grant	157,850
Interest income	<u>153</u>
Total revenues	<u>246,773</u>
Expenditures:	
Current -	
General government - judicial:	
Attorney fees	187,663
Contract labor	10,404
Dues & subscriptions	1,091
Overhead expense	19,674
Miscellaneous	4,060
Office expense	935
Professional fees	17,515
Salaries and related benefits	<u>17,709</u>
Total expenditures	<u>259,051</u>
Net change in fund balance	(12,278)
Fund balance, beginning	<u>72,672</u>
Fund balance, ending	<u>\$ 60,394</u>

See accompanying notes and independent accountant's review report.

THIRTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements

(1) Summary of Significant Accounting Policies

The accompanying financial statements of the Thirteenth Judicial District Indigent Defender Fund (Indigent Defender Fund) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

The Thirteenth Judicial District Indigent Defender Fund has been created by and in accordance with provisions of Louisiana Revised Statute 15:141-184 and Act 307 cited as the Louisiana Indigent Defender Fund Act, for the purpose of employing appointed attorneys to defend indigent defenders.

This report includes all funds, which are controlled by or dependent on the Indigent Defender Fund as an independent political subdivision of the State of Louisiana.

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The statement of net position and statement of activities display information about the reporting government as a whole. They include the fund of the reporting entity, which is considered to be a governmental activity. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Indigent Defender Fund's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients for goods or services offered by the programs, 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.

THIRTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

Fund Financial Statements (FFS)

The accounts of the Indigent Defender Fund are organized and operated 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 fund of the Indigent Defender Fund is classified 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 only fund of the Indigent Defender Fund is described below:

Governmental Fund -

General Fund

The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the Indigent Defender Fund and is used to account for the operations of the Indigent Defender Fund's office. The various fees and charges due to the Indigent Defender Fund's office are accounted for in this fund. General operating expenditures are paid from this fund.

C. 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" revenues, expenditures, expenses, and transfers – and assets, deferred outflows of resources, liabilities, and deferred inflows of resources – are recognized in the accounts and reported in the financial statements.

THIRTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

Measurement Focus

On the government-wide statement of net position and the statement of activities, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost 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 position. In the fund financial statements, the "current financial resources" measurement focus is used. Only current financial assets and liabilities are generally included on its 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.

Basis of Accounting

In the government-wide statement of net position 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 asset used. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred outflows of resources 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 collectible 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. Revenues are classified by source and expenditures are classified by function and character. 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.

When both restricted and unrestricted resources are available for use, it is the Indigent Defender Fund's policy to use restricted resources first, then unrestricted resources as they are needed.

THIRTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

Program revenues

Program revenues included in the statement of activities are derived directly from the program itself or from parties outside the Indigent Defender Fund's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the Indigent Defender Fund's general revenues.

Allocation of indirect expenses

The Indigent Defender Fund reports all direct expenses by function in the statement of activities. Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions, but are reported separately in the statement of activities. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Interest on general long-term debt is considered an indirect expense and is reported separately on the statement of activities.

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Equity

Cash and interest-bearing deposits

For purposes of the statement of net position, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the Indigent Defender Fund.

Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities include court costs on fines and forfeitures.

Deferred Outflows of Resources and Deferred Inflows of Resources

In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively. There are no deferred inflows or outflows as of June 30, 2015.

THIRTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

Equity Classifications

In the government-wide statements, equity is classified as net position and displayed in three components:

- a. Net investment in capital assets – consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.
- b. Restricted net position – consists of net position 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 provisions or enabling legislation. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.
- c. Unrestricted net position – consist of all other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

In the fund statements, governmental fund equity is classified as fund balance. As such, fund balances of the governmental fund are classified as follows.

- a. Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
- b. Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- c. Committed – amounts that can be used only for specific purposes determined by a formal decision of the highest level of decision-making authority for the Indigent Defender Fund.
- d. Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Indigent Defender Fund’s adopted policy, only the Coordinator may assign amounts for specified purposes.
- e. Unassigned – all other spendable amounts.

THIRTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

When an expenditure is incurred for the purposes for which both restricted and unrestricted fund balance is available, the Indigent Defender Fund considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Indigent Defender Fund considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Indigent Defender Fund has provided otherwise in his commitment or assignment actions.

E. Budgetary and Budgetary Accounting

A budget for the General Fund was prepared on a basis consistent with generally accepted accounting principals (GAAP). Budgeted amounts are as originally prepared or amended by the Indigent Defender Fund. All budgetary appropriations lapse at the end of each fiscal year.

F. Vacation and Sick Leave

The Indigent Defender Fund has not established a formal policy relating to the vesting and accrual of vacation and sick leave. At June 30, 2015, the Indigent Defender Fund has no accumulated leave benefits required to be reported.

G. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

(2) Cash and Interest-Bearing Deposits

Under state law, the Indigent Defender Fund may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Indigent Defender Fund may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2015, the Indigent Defender Fund has cash demand deposits (book balances) totaling \$37,064.

THIRTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Indigent Defender Fund's deposits may not be recovered or will not be able to recover collateral securities that are in the possession of an outside party. 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 federal security 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 bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at June 30, 2015, consisting of non-interest bearing and interest bearing accounts totaling \$58,015, were secured in total by federal deposit insurance. The Indigent Defender Fund does not have a policy for custodial credit risk.

(3) Governmental Fund Revenues and Expenditures

For the year ended June 30, 2015, the major sources of governmental fund revenues and expenditures were as follows:

Revenues:

State government -	
Grants	\$ 157,850
Local government -	
Statutory fines, forfeitures, fees and court costs	88,770
Investment earnings	153
Total revenues	<u>\$ 246,773</u>

Expenditures:

Personnel services and benefits -	
Salaries	\$ 16,440
Payroll taxes	1,269
Total	<u>17,709</u>
Professional development -	
Dues, licenses, registrations	906
Other	198
Total	<u>1,104</u>
Operating costs -	
Contract services -attorney/legal	187,663
Contract services - other	42,078
Other	10,497
Total	<u>240,238</u>
Total expenditures	<u>\$ 259,051</u>

THIRTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

(4) Litigation

There is no litigation pending against the Indigent Defender Fund at June 30, 2015.

(5) Other Post-Employment Benefits (OPEB)

The Indigent Defender Fund does not provide post-employment benefits to retirees and therefore is not required to report under GASB Statement No. 45, Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions.

(6) Compensation, Benefits, and Other Payments to Public Defender Alex Chapman

A detail of compensation, benefits, and other payments paid to Public Defender Alex Chapman for the year ended June 30, 2015 follows:

<u>Purpose</u>	<u>Amount</u>
Management fees	\$12,000
Attorney fees	40,000
Overhead expenses	<u>4,500</u>
Total	<u>\$56,500</u>

(7) Subsequent Event Review

The Indigent Defender Fund has evaluated subsequent events through October 27, 2015 the date which the financial statements were available to be issued. At October 27, 2015, there were not subsequent events noted.

**REQUIRED
SUPPLEMENTARY INFORMATION**

Thirteenth Judicial District Indigent Defender Fund
Evangeline Parish, Louisiana

Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2015

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Court cost on fines and forfeitures -				
City court	\$ 16,100	\$ 10,715	\$ 10,259	\$ (456)
Parish court	75,500	37,482	71,998	34,516
Fees for indigents	6,500	6,777	6,513	(264)
State Grant	212,500	157,474	157,850	376
State of LA - Child in Need	-	501	-	(501)
Interest income	180	172	153	(19)
Total revenues	<u>310,780</u>	<u>213,121</u>	<u>246,773</u>	<u>33,652</u>
Expenditures:				
Current -				
General government - judicial:				
Attorney fees	210,500	198,385	187,663	10,722
Contract labor	25,000	11,517	10,404	1,113
Dues & subscriptions	1,400	1,208	1,091	117
Overhead expense	22,000	22,202	19,674	2,528
Miscellaneous	-	-	4,060	(4,060)
Office expense	1,300	1,027	935	92
Professional fees	5,000	17,553	17,515	38
Salaries and related benefits	17,800	16,440	17,709	(1,269)
Total expenditures	<u>283,000</u>	<u>268,332</u>	<u>259,051</u>	<u>9,281</u>
Net change in fund balance	27,780	(55,211)	(12,278)	42,933
Fund balance, beginning	<u>72,672</u>	<u>72,672</u>	<u>72,672</u>	<u>-</u>
Fund balance, ending	<u>\$ 100,452</u>	<u>\$ 17,461</u>	<u>\$ 60,394</u>	<u>\$ 42,933</u>

See independent accountant's review report.

COMPLIANCE

Thirteenth Judicial District Indigent Defender Fund
 Evangeline Parish, Louisiana

Summary Schedule of Current and Prior Year Findings
 and Corrective Action Plan
 Year Ended June 30, 2015

<u>Ref. No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of finding</u>	<u>Corrective Action Taken</u>	<u>Corrective Action Planned</u>	<u>Name of Contact Person</u>	<u>Anticipated Completion Date</u>
CURRENT YEAR (6/30/2015)						

Compliance:

There were no compliance findings noted.

Internal Control:

There were no internal control findings noted.

PRIOR YEAR (6/30/2014)

Compliance:

There were no compliance findings noted.

Internal Control:

There were no internal control findings noted.

OTHER SUPPLEMENTARY INFORMATION

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INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Indigent Public Defender
Thirteenth Judicial District
Indigent Defender Fund
Evangeline Parish, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the Thirteenth Judicial District Indigent Defender Fund and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Indigent Defender Fund's compliance with certain laws and regulations during the year ended June 30, 2015 included in the accompanying Louisiana Attestation Questionnaire. Management of the Indigent Defender Fund is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of Government Auditing Standards. 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 \$30,000, or public works exceeding \$150,000, and determine whether such purchases were made in accordance with RS 38:2211-2296 (the public bid law) or RS 39:1551-39:1775 (the state procurement code), whichever applies.

There were no purchases made during the fiscal year within the above scope.

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 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.

The Indigent Defender Fund is not comprised of a board.

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.

N/A - the Indigent Defender Fund is not comprised of a board.

Budgeting

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

Management provided us with a copy of the original and amended budget.

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

Not applicable – the Indigent Defender Fund is not comprised of a board.

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 exceed budgeted amounts by 5% or more.

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

Payments were properly coded to the correct fund and general ledger account.

- (c) Determine whether payments received approval from proper authorities.

All payments were approved by the Indigent Public Defender.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by RS 42:1 through 42:13 (the open meetings law).

Not applicable – the Indigent Defender Fund is not comprised of a board.

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 all bank deposit slips for the period under examination 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 to employees, which may constitute bonuses, advance, or gifts.

No payments for bonuses, advances, or gifts were noted.

Prior Comments and Recommendations

Our prior year report dated October 7, 2014 did not include comments.

We were not engaged to, and did not perform an audit, 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 Thirteenth Judicial District Indigent Defender Fund 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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

John S. Dewling & Co.

Opelousas, Louisiana
October 27, 2015

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)

6/2/2015 (Date Transmitted)

John S. Dowling & Companz

PO Box 1549

Opelousas, LA 70571-1549

(Auditors)

In connection with your review of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 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 (date of completion/representations).

Public Bid Law

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the 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 R.S. 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 R.S. 42:1119.

Yes [] No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

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 R.S. 44:1, 44:7, 44:31, and 44:36.

Yes [] No []

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes [] No []

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes [] No []

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes [] No []

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

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 R.S. 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, R.S. 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	_____	Date
_____	Treasurer	_____	Date
<u>Alex Chapman</u>	President		Date <u>6-2-15</u>

*District
Defender*