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**FOURTH JUDICIAL DISTRICT INDIGENT  
DEFENDER BOARD  
Parishes of Morehouse  
and Ouachita, Louisiana**

**General Purpose Financial Statements  
As of and for the Two Years Ended  
December 31, 2002**

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 / 6 / 03

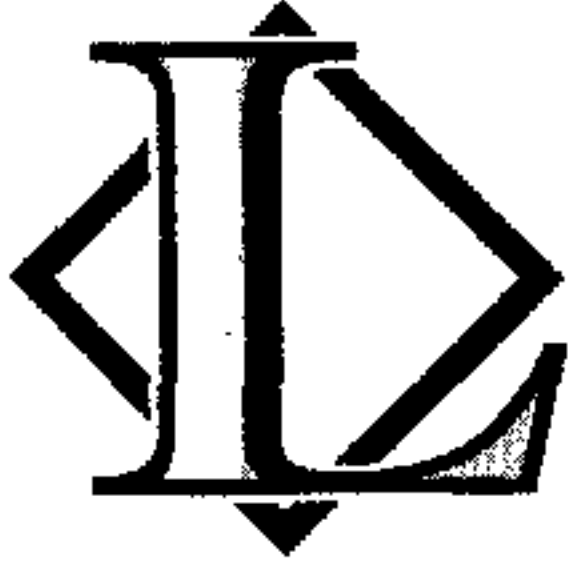
**LITTLE & ASSOCIATES**  
CERTIFIED PUBLIC ACCOUNTANTS

FOURTH JUDICIAL DISTRICT INDIGENT  
DEFENDER BOARD  
Parishes of Morehouse and Ouachita, Louisiana

General Purpose Financial Statements  
As of and for the Two Years Ended  
December 31, 2002

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**LITTLE & ASSOCIATES**  
CERTIFIED PUBLIC ACCOUNTANTS

Wm. TODD LITTLE, CPA  
JAMES C. BOND, CPA  
CHARLES R. MARCHBANKS, JR., CPA

**Independent Auditors' Report**

**FOURTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
Parishes of Ouachita and Morehouse, Louisiana**

We have audited the general purpose financial statements of the Fourth Judicial District Indigent Defender Board, a component unit of the Ouachita Parish Police Jury, as of December 31, 2002, and for each of the years in the two year period then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Fourth 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 U. S. generally accepted auditing standards and *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 Fourth Judicial District Indigent Defender Board as of December 31, 2002, and the results of its operations for each of the years in the two year period then ended in conformity with U. S. generally accepted accounting principles.

FOURTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
Parishes of Ouachita and Morehouse, Louisiana  
Independent Auditors' Report,  
December 31, 2002

In accordance with *Government Auditing Standards*, we have also issued a report dated June 13, 2003, on the Fourth Judicial District Indigent Defender Board's compliance with laws, regulations, and contracts, and our consideration of the agency's internal control over financial reporting. 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.

*Little & Associates*

Monroe, Louisiana  
June 13, 2003

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(OVERVIEW)**

**FOURTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
Parishes of Morehouse and Ouachita, Louisiana  
ALL FUND TYPES AND ACCOUNT GROUPS**

Balance Sheet  
December 31, 2002

|  | <u>GOVERNMENTAL<br/>FUND TYPE -<br/>GENERAL FUND</u> | <u>ACCOUNT<br/>GROUP -<br/>GENERAL<br/>FIXED<br/>ASSETS</u> | <u>TOTAL<br/>(MEMORANDUM<br/>ONLY)</u> |
|--|--|---|--|
| <b>ASSETS</b>                                |  |   |  |
| Cash   | \$136,181  |   | \$136,181                              |
| Receivables:                                 |  |   |  |
| Court costs on fines and forfeitures         | 72,643   |   | 72,643                                 |
| Criminal bond fines and forfeitures          | 8,196  |   | 8,196                                  |
| Land, building, furniture and equipment      |  | <u>\$298,498</u>  | <u>298,498</u>                         |
| <b>TOTAL ASSETS</b>                          | <u><u>\$217,020</u></u>                              | <u><u>\$298,498</u></u>                                     | <u><u>\$515,518</u></u>                |
| <b>LIABILITIES AND FUND EQUITY</b>           |  |   |  |
| Liabilities:                                 |  |   |  |
| Salaries payable                             | \$87,529   |   | \$87,529                               |
| Accounts payable                             | 5,902  |   | 5,902                                  |
| Payroll withholdings payable                 | 712  |   | 712                                    |
| Total Liabilities                            | <u>94,143</u>  | <u>NONE</u>   | <u>94,143</u>                          |
| Fund Equity:                                 |  |   |  |
| Investment in general fixed assets           |  | \$298,498   | 298,498                                |
| Fund balance - unreserved - undesignated     | <u>122,877</u>                                       |   | <u>122,877</u>                         |
| Total Fund Equity                            | <u>122,877</u>                                       | <u>298,498</u>  | <u>421,375</u>                         |
| <b>TOTAL LIABILITIES AND<br/>FUND EQUITY</b> | <u><u>\$217,020</u></u>                              | <u><u>\$298,498</u></u>                                     | <u><u>\$515,518</u></u>                |

The accompanying notes are an integral part of this statement.

**FOURTH JUDICIAL DISTRICT**  
**INDIGENT DEFENDER BOARD**  
 Parishes of Ouachita and Morehouse, Louisiana  
**GOVERNMENTAL FUND TYPE - GENERAL FUND**

Statement of Revenues, Expenditures, and  
 Changes in Fund Balance - Budget  
 (GAAP Basis) and Actual  
 For the Year Ended December 31, 2002

|  | Budget    | Actual    | Variance<br>Favorable<br>(Unfavorable) |
|--|-----------|-----------|--|
| <b>REVENUES</b>  |           |           |  |
| Court costs on fines and forfeitures                         | \$945,000 | \$978,187 | \$33,187                               |
| Criminal bail bond fees and forfeitures                      | 41,500    | 72,894    | 31,394                                 |
| Fees from indigents  | 12,000    | 7,997     | (4,003)                                |
| District Assistance Fund                                     | 31,719    | 31,719    |  |
| Other revenue  | 2,000     |           | (2,000)                                |
| Total revenues   | 1,032,219 | 1,090,797 | 58,578                                 |
| <b>EXPENDITURES</b>  |           |           |  |
| General government - judicial:                               |           |           |  |
| Current:   |           |           |  |
| Personal services and related benefits                       | 190,500   | 174,598   | 15,902                                 |
| Operating services   | 909,065   | 886,715   | 22,350                                 |
| Materials and supplies                                       | 5,500     | 11,589    | (6,089)                                |
| Travel   | 6,800     | 5,336     | 1,464                                  |
| Capital outlay   | 2,000     | 1,424     | 576                                    |
| Total expenditures   | 1,113,865 | 1,079,662 | 34,203                                 |
| <b>EXCESS (Deficiency) OF REVENUES OVER<br/>EXPENDITURES</b> | (81,646)  | 11,135    | 24,375                                 |
| <b>FUND BALANCE AT BEGINNING OF YEAR</b>                     | 100,589   | 111,742   | (11,153)                               |
| <b>FUND BALANCE AT END OF YEAR</b>                           | \$18,943  | \$122,877 | \$13,222                               |

The accompanying notes are an integral part of this statement.

**FOURTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD**  
Parishes of Ouachita and Morehouse, Louisiana  
**GOVERNMENTAL FUND TYPE - GENERAL FUND**

Statement of Revenues, Expenditures, and  
Changes in Fund Balance - Budget  
(GAAP Basis) and Actual  
For the Year Ended December 31, 2001

|  | <u>Budget</u>          | <u>Actual</u>           | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--|------------------------|-------------------------|---|
| <b>REVENUES</b>  |                        |                         |   |
| Court costs on fines and forfeitures                         | \$920,000              | \$949,679               | \$29,679  |
| Criminal bail bond fees and forfeitures                      | 36,500                 | 38,637                  | 2,137   |
| Fees from indigents  | 12,000                 | 12,564                  | 564   |
| Other revenue  | 2,000                  | 2,172                   | 172   |
| Total revenues   | <u>970,500</u>         | <u>1,003,052</u>        | <u>32,552</u>                                   |
| <b>EXPENDITURES</b>  |                        |                         |   |
| General government - judicial:                               |                        |                         |   |
| Current:   |                        |                         |   |
| Personal services and related benefits                       | 190,500                | 188,191                 | 2,309   |
| Operating services   | 909,065                | 901,890                 | 7,175   |
| Materials and supplies                                       | 5,500                  | 6,216                   | (716)   |
| Travel   | 6,800                  | 6,231                   | 569   |
| Capital outlay   | 2,000                  | 1,085                   | 915   |
| Total expenditures   | <u>1,113,865</u>       | <u>1,103,613</u>        | <u>10,252</u>                                   |
| <b>EXCESS (Deficiency) OF REVENUES OVER<br/>EXPENDITURES</b> | (143,365)              | (100,561)               | 22,300  |
| <b>FUND BALANCE AT BEGINNING OF YEAR</b>                     | <u>212,303</u>         | <u>212,303</u>          |   |
| <b>FUND BALANCE AT END OF YEAR</b>                           | <u><u>\$68,938</u></u> | <u><u>\$111,742</u></u> | <u><u>\$22,300</u></u>                          |

The accompanying notes are an integral part of this statement.



**FOURTH JUDICIAL DISTRICT INDIGENT  
DEFENDER BOARD**

Parishes of Morehouse and Ouachita, Louisiana

Notes to the Financial Statements  
As of and for the Two Years Ended December 31, 2002

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Fourth Judicial District Indigent Defender Board was established in compliance with Louisiana Revised Statutes 15:144-149 to provide and compensate counsel appointed to represent indigents in criminal and quasi-criminal cases on the district court level. The judicial district encompasses the parishes of Morehouse and Ouachita, Louisiana. The indigent defender board is composed of seven members who are appointed by the district court. The board members serve without compensation.

**A. REPORTING ENTITY**

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

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

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the police jury to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.

FOURTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
Parishes of Morehouse and Ouachita, Louisiana  
Notes to the Financial Statements (Continued)

2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Board members are appointed by the district judges. However, the police jury is ultimately responsible for the fiscal operations of the Fourth Judicial District court system, which includes the Indigent Defender Board. Further, because of this relationship, the police jury's general purpose financial statements would be misleading without inclusion of the board's financial statements. Therefore, the indigent defender board is considered a component unit of the parish reporting entity.

**B. 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 government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term obligations) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types." Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The board's current operations require only the use of governmental funds (General Fund). Revenues of the General Fund include court costs on fines and

FOURTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
Parishes of Morehouse and Ouachita, Louisiana  
Notes to the Financial Statements (Continued)

forfeitures, fees from indigents, and interest earnings. General operating expenditures are paid from this fund.

**C. GENERAL FIXED ASSETS AND  
LONG-TERM OBLIGATIONS**

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the General Fund. No depreciation has been provided on general fixed assets. Fixed assets are recorded at actual historical cost. There are no long-term obligations at December 31, 2002 .

**D. BASIS OF ACCOUNTING**

The 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 for 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 for reporting 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. The board uses the following practices in recognizing and reporting revenues and expenditures:*

**Revenues**

Court costs on fines and forfeitures imposed by the district and city courts are recorded in the year they are collected by the parish tax collector or the city.

Criminal bail bond fees are recorded in the year the bonds are written.

**FOURTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
Parishes of Morehouse and Ouachita, Louisiana  
Notes to the Financial Statements (Continued)**

Fees from indigents are recorded when collected by the Division of Probation and Parole.

Interest income on time deposits is recorded when the time deposits have matured and the interest is available.

Based on the above criteria, court costs on fines and forfeitures, criminal bail bond fees, and fees from indigents have been treated as susceptible to accrual.

**Expenditures**

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

**E. BUDGET PRACTICES**

A preliminary budget for the ensuing year is prepared by the Board's contract accountant prior to December 31 of each year and is made available for public inspection at least fifteen days prior to the beginning of each fiscal year. The proposed budget is prepared on the modified accrual basis of accounting. The budget is established and controlled by the board of commissioners at the object level of expenditure. Encumbrance accounting is not used by the district. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. All changes in the budget must be approved by the board of commissioners.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.

**F. CASH**

Under state law, the indigent defender board 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. Further, the board may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having

**FOURTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
Parishes of Morehouse and Ouachita, Louisiana  
Notes to the Financial Statements (Continued)**

principal offices in Louisiana. At December 31, 2002, the board has cash demand deposits (book balances) totaling \$136,181.

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. Deposit balances (bank balances) at December 31, 2002, total \$136,181. Of this amount, \$100,000 is secured by federal deposit insurance and balance is secured by bank owned securities.

**G. VACATION AND SICK LEAVE**

The indigent defender board employs six full-time employees. According to agency policy, each full-time employee is allowed 10 days sick leave per year and vacation leave ranging from 1 week to 4 weeks, depending on the length of employment.

**H. RISK MANAGEMENT**

The indigent defender board is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; and errors and omissions. To handle such risk of loss, the indigent defender board maintains a commercial insurance policy covering surety bond coverage. In the contracts with attorneys, the contract states that the attorneys will maintain their own professional liability insurance. No claims were paid on the policy during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended December 31, 2002.

**I. TOTAL COLUMN ON THE BALANCE SHEET**

The total column on the balance sheet is captioned Memorandum Only (overview) to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

FOURTH JUDICIAL DISTRICT  
 INDIGENT DEFENDER BOARD  
 Parishes of Morehouse and Ouachita, Louisiana  
 Notes to the Financial Statements (Continued)

**2. CHANGES IN GENERAL FIXED ASSETS**

The following presents the changes in general fixed assets - furniture and equipment for the two years ended December 31, 2002:

|                           |                  |
|---------------------------|------------------|
| Balance January 1, 2001   | \$295,989        |
| Additions:                |                  |
| 2001                      | 1,085            |
| 2002                      | 1,424            |
| Deletions:                |                  |
| 2001                      | NONE             |
| 2002                      | <u>NONE</u>      |
| Balance December 31, 2002 | <u>\$298,498</u> |

**3. PENSION PLAN**

The employees of the indigent defender board are members of the Social Security System. In addition to the employee contributions withheld at 7.65 per cent of gross salary, the board contributes an amount equal to the employee's contributions to the Social Security System. The board does not guarantee the benefits granted by the Social Security System.

**4. CONTRACT ATTORNEYS**

At December 31, 2002, as provided by Louisiana Statutes 15:145(b)(3), the indigent defender board had twenty-two contract attorneys to provide legal representation to indigents in the Fourth Judicial District. The contracts are for terms of nine months to three years and provide for a managing attorney, eighteen attorneys for Ouachita Parish, and three attorneys for Morehouse Parish. The managing attorney receives \$6,000 per month in compensation while the remaining attorneys receive monthly compensation ranging from \$1,250 to \$5,450, depending on their years of service under contract. The managing attorney reports to the board on the progress and disposition of cases received.

**5. LITIGATION**

The contracts between the board and the attorneys contain provisions requiring the attorneys to maintain professional liability insurance and agreeing to hold the board harmless from any malpractice

**FOURTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
Parishes of Morehouse and Ouachita, Louisiana  
Notes to the Financial Statements (Continued)**

judgments. Accordingly, no provision for any liability arising from lawsuits has been made in the accompanying financial statements.

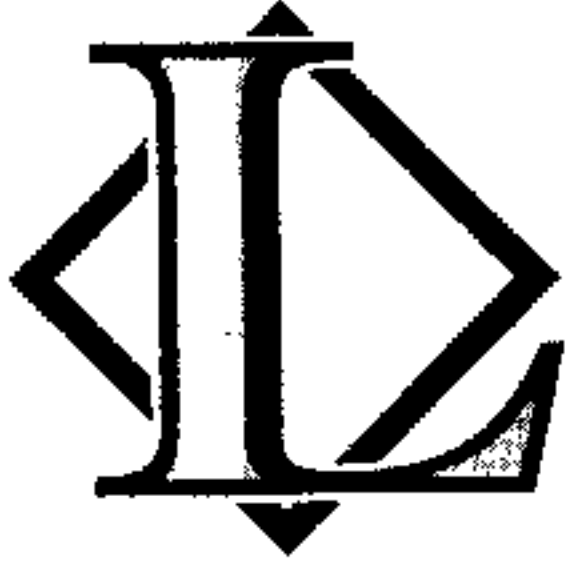
**6. GRANT FUNDS**

In 2002, the board received \$31,719 from the District Assistance Fund of the Louisiana Indigent Defender Board. These grant funds provide supplemental financial assistance in felony cases to district indigent defender boards that have a need for such supplemental funding and that are willing to comply with the standards, guidelines, and policies of the Louisiana Indigent Defender Board.

**Independent Auditors' Report Required  
by *Government Auditing Standards***

The following independent auditors' report on compliance with laws, regulations, contracts and internal control is presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.





**LITTLE & ASSOCIATES**  
CERTIFIED PUBLIC ACCOUNTANTS

Wm. TODD LITTLE, CPA  
JAMES C. BOND, CPA  
CHARLES R. MARCHBANKS, JR., CPA

**Independent Auditors' Report on Compliance and  
Internal Control Over Financial Reporting**

FOURTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
Parishes of Morehouse and Ouachita, Louisiana

We have audited the general purpose financial statements of the Fourth Judicial District Indigent Defender Board as of and for the two years ended December 31, 2002 and have issued our report thereon dated June 13, 2003. We conducted our audit in accordance with U. S. generally accepted auditing standards 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 Fourth Judicial District Indigent Defender Board's 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 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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Fourth 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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

FOURTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
Parish of Morehouse and Ouachita, Louisiana  
Independent Auditors' Report on Compliance  
And Internal Control Over Financial Reporting, etc.  
December 31, 2002

This report is intended solely for the information of the members and management of the Fourth Judicial District Indigent Defender Board, and Legislative Auditor, and is not intended to be and should not be used by anyone other than these specified parties.

*Little & Associates*

Monroe, Louisiana  
June 13, 2003

**FOURTH JUDICIAL DISTRICT INDIGENT  
DEFENDER BOARD  
Parish of Morehouse  
and Ouachita, Louisiana**

**Schedule of Findings and Questioned Costs  
For the Two Years Ended December 31, 2002**

**A. SUMMARY OF AUDIT RESULTS**

1. The auditors' report expresses an unqualified opinion on the general purpose financial statements of Fourth Judicial District Indigent Defender Board.
2. No instances of noncompliance material to the financial statements of Fourth Judicial District Indigent Defender Board were disclosed during the audit.
3. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditors' Report on Internal Control.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

**FOURTH JUDICIAL DISTRICT INDIGENT  
DEFENDER BOARD  
Parish of Morehouse  
and Ouachita, Louisiana**

**Summary Schedule of Prior Audit Findings  
For the Two Years Ended December 31, 2002**

There were no audit findings reported in the audit for the two years ended December 31, 2000.