

TWENTIETH JUDICIAL DISTRICT
PUBLIC DEFENDER BOARD
JACKSON, LOUISIANA

BASIC FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2008

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.

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JACKSON, LOUISIANA
BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008**

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Louisiana Society of Certified Public Accountants
American Institute of Certified Public Accountants
Association of Governmental Accountants
Governmental Audit Quality Control Center

INDEPENDENT ACCOUNTANTS' REVIEW REPORT

The District Public Defender
Twentieth Judicial District of Louisiana
P. O. Box 277
Jackson, Louisiana 70748

We have reviewed the accompanying basic financial statements of the governmental activities of the Twentieth Judicial District Public Defender Board as of and for the year ended December 31, 2008, which comprises the Board's basic financial statements as listed in the table of contents. These basic financial statements are the responsibility of the Twentieth Judicial District Public Defender Board's management.

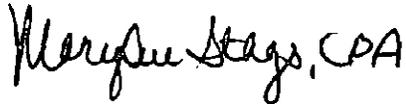
Our review was conducted in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards* issued by the Comptroller General of the United States of America. A review consists principally of inquiries of Board personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Board's financial position and results of operation. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Based on our review, except for the omission described in the preceding paragraph, 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.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report, dated September 11, 2009, on the results of our agreed-upon procedures.

The accompanying supplemental information listed in the table of contents under supplemental schedules and information is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but were compiled from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information.

A handwritten signature in black ink that reads "Mary Sue Stages, CPA". The signature is written in a cursive style with a large initial "M".

Mary Sue Stages, CPA
A Professional Accounting Corporation
September 11, 2009

BASIC FINANCIAL STATEMENTS

**TWENTIETH JUDICIAL DISTRICT PUBLIC DEFENDER BOARD
JACKSON, LOUISIANA
STATEMENT OF NET ASSETS
DECEMBER 31, 2008**

ASSETS

Cash and cash equivalents	\$ 137,951.64
Investments	391,585.00
Receivables, net	<u>11,866.00</u>
TOTAL ASSETS	<u><u>541,402.64</u></u>

LIABILITIES AND NET ASSETS

Liabilities	
Payroll and related payables	531.20
Net Assets	
Unrestricted	<u>540,871.44</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>541,402.64</u></u>

See Accountants' Report

TWENTIETH JUDICIAL DISTRICT PUBLIC DEFENDER BOARD
JACKSON, LOUISIANA
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2008

Functions/Programs	Program Revenues				Net Revenues (Expenses)
	Charges for Services	Capital Grants & Contributions	Operating Grants & Contributions	Governmental Activities	
Governmental Activities					
General government	\$ 64.18	\$ -	\$ -	\$ -	\$ (64.18)
Public defense	153,041.98	-	167,977.80	14,935.82	14,935.82
Total Governmental Activities	153,106.16	-	167,977.80	14,871.64	
General Revenues					
Fines and forfeitures				105,727.82	
Refunds/reimbursements				12,366.00	
Interest earned				12,285.43	
			Total General Revenues	130,379.25	
Change in Net Assets				145,250.89	
Net Assets, beginning				395,620.55	
Net Assets, ending				540,871.44	

See Accountants' Report

SUPPLEMENTAL SCHEDULES AND INFORMATION

**TWENTIETH JUDICIAL DISTRICT PUBLIC DEFENDER BOARD
SCHEDULE OF GOVERNMENTAL FUND REVENUES AND EXPENDITURES
YEAR ENDED DECEMBER 31, 2008**

Revenues:

State Government		
Appropriations - general		\$ 167,977.80
 Local Government		
Statutory fines, forfeitures, fees, court costs and other	\$ 105,727.82	
Other	12,366.00	
Total		118,093.82
 Federal Government		
-		
 Other Grants and Contributions		
-		
 Charges for Services		
-		
 Investment Earnings		
		12,285.43
Total Revenues		\$ 298,357.05

Expenditures:

Personnel Services and Benefits		
Salaries	\$ 128,250.00	
Payroll taxes	172.13	
Total		\$ 128,422.13
 Professional Development		
Dues, licenses and registrations		600.00
 Operating Costs		
Contract services - attorney/legal	11,616.25	
Contract services - other	12,403.60	
Supplies	64.18	
Total		24,084.03
 Debt Service		
-		
 Capital Outlay		
-		
Total Expenditures		\$ 153,106.16

See Accountants' Report

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INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

The District Public Defender
Twentieth Judicial District of Louisiana
P. O. Box 277
Jackson, Louisiana 70748

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the Twentieth Judicial District Public Defender Board and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Board's compliance with certain laws and regulations during the year ended December 31, 2008, included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants 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 \$20,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

There were no expenditures in excess of \$20,000 for material and supplies or \$100,000 for public works made during the year.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

The Board does not operate under the direction of an independently appointed 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

Budgeting

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

The Board is not required to present an annual budget.

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

N/A

7. Compare the revenues and expenditures of the final budget to actual expenditures to determine if actual expenditures exceeded budgeted amounts by 10% or more per category or 5% or more in total.

N/A

Accounting and Reporting

8. Randomly select six disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account;
and

All six of the payments were coded to the correct fund and general ledger account.

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

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the Public Defender.

Meetings

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

The Board does not hold monthly meetings.

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 that 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 that may constitute bonuses, advances or gifts.

We inspected payroll records for the year and noted no instances that would indicate payments to employees that would constitute bonuses, advances or gifts.

The prior year report, dated May 29, 2008, included no findings or management issues.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Board and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under LSA-RS 24:513, this report is distributed by the Legislative Auditor as a public document.



Mary Sue Stages, CPA
A Professional Accounting Corporation
September 11, 2009

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)

Mary Sue Stages, CPA, APAC
P. O. Box 30
Baker, Louisiana 70704-0030

In connection with your review of our financial statements as of December 31, 2008, and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and 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 9/11/09 (date completed).

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..

Yes No

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes No

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes No

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes No

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [x] No []

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

Yes [x] No []

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

Yes [x] No []

Meetings

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

Yes [x] No []

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes [x] No []

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

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

Richard Clay Howell Public Defender 09-17-09 Date