

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

EXAMINATION REPORT
OF
JUDGES AND LAWYERS ASSISTANCE PROGRAM
STATE OF INDIANA
July 1, 2004 to June 30, 2006



FILED
01/25/2007

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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director	Terry L. Harrell	10-14-02 to 06-30-07
Chairperson of the Committee	Timothy R. Dodd David F. Hurley Timothy O. Malloy	01-01-04 to 12-31-04 01-01-05 to 12-31-05 01-01-06 to 12-31-07
Chief Justice of the Supreme Court	Hon. Randall T. Shepard	03-05-97 to 03-04-07



STATE OF INDIANA
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE JUDGES AND LAWYERS ASSISTANCE PROGRAM

We have examined the financial information presented herein of the Judges and Lawyers Assistance Program (JLAP), for the period of July 1, 2004 to June 30, 2006. JLAP's management is responsible for the financial information presented herein. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial information presented herein and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the financial information referred to above presents fairly, in all material respects, the financial information of JLAP for the years ended June 30, 2005 and 2006, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

December 11, 2006

JUDGES AND LAWYERS ASSISTANCE PROGRAM
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
As Of And For The Years Ended June 30, 2005 And 2006

	<u>2005</u>	<u>2006</u>
Cash and investments, July 1	\$ 41,538	\$ 63,590
Receipts:		
Registration Fees	194,088	198,660
Monitor Fees	7,693	6,450
Volunteer Training Fees	760	1,250
Interest	<u>2,111</u>	<u>2,929</u>
Total receipts	<u>204,652</u>	<u>209,289</u>
Disbursements:		
Payroll	149,096	160,000
Professional Services	1,710	878
Rent	12,408	13,760
Electric	369	385
Parking	2,370	2,640
Telecomm	3,452	2,889
Office Supplies/Services	1,878	3,936
Equip/Furnishings	1,086	1,464
Postage	296	343
Marketing	2,057	1,480
Volunteer Training	1,746	598
Conference Training	3,042	3,502
Dues	775	744
Mileage	678	1,605
JLAP Committee	<u>1,637</u>	<u>1,548</u>
Total disbursements	<u>182,600</u>	<u>195,772</u>
Excess of receipts over disbursements	<u>22,052</u>	<u>13,517</u>
Cash and investments, June 30	<u>\$ 63,590</u>	<u>\$ 77,107</u>

The accompanying notes are an integral part of the schedule.

JUDGES AND LAWYERS ASSISTANCE PROGRAM
NOTES TO SCHEDULE

Note 1. Introduction

The Judges and Lawyers Assistance Program (JLAP) provides informational and referral assistance to judges, lawyers, and law students who may experience physical or mental impairments that result from disease, chemical dependency, mental health problems, or age and that could impair their ability to practice in a competent and professional manner.

Note 2. Deposits and Investments

Deposits, made in accordance with Indiana Code 5-13, with financial institutions in the State of Indiana at June 30, 2006, were entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

Indiana Code 5-13-9 authorizes the Program to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds.

Note 3. Pension Plan

Public Employees' Retirement Fund

Plan Description

The Judges and Lawyers Assistance Program contributes to the Indiana Public Employees' Retirement Fund (PERF), a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system, and give the Judges and Lawyers Assistance Program authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

PERF administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Public Employees' Retirement Fund
Harrison Building, Room 800
143 West Market Street
Indianapolis, IN 46204
Ph. (317) 233-4162

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of PERF.

JUDGES AND LAWYERS ASSISTANCE PROGRAM
EXIT CONFERENCE

The contents of this report were discussed on January 11, 2007, with Terry L. Harrell, Executive Director. Our examination disclosed no material items that warrant comment at this time.