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

EXAMINATION REPORT

OF

JUDGES AND LAWYERS ASSISTANCE PROGRAM

July 1, 2006 to June 30, 2009

FILED

06/30/2010

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OFFICIALS

Office	Official	Term
Executive Director	Terry L. Harrell	10-14-02 to 06-30-11
Chairperson of the Committee	Timothy O. Malloy	01-01-06 to 12-31-07
	John R. Vissing	01-01-08 to 12-31-10
Chief Justice of the Supreme Court	Hon. Randall T. Shepard	03-04-02 to 03-04-12

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, 2006 to June 30, 2009. 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, 2007, 2008, and 2009, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

May 10, 2010

JUDGES AND LAWYERS ASSISTANCE PROGRAM
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
As Of And For The Years Ended June 30, 2007, 2008 And 2009

	2007	2008	2009
Cash and investments, July 1	$ 77,107	$ 91,837	$ 198,636
Receipts:			
Registration Fees	213,501	340,406	372,191
Monitor Fees	8,530	9,075	11,110
Grants	-	1,000	-
Volunteer Training Fees	50	500	-
Interest	5,432	3,266	2,522
Total receipts	227,513	354,247	385,823
Disbursements:			
Payroll	169,567	184,600	236,000
Professional Services	3,389	8,279	4,542
Rent	14,152	15,807	13,793
Electric	330	112	-
Parking	2,930	4,030	5,760
Telecomm	3,608	4,330	5,622
Office Supplies/Services	2,452	2,613	2,252
Equip/Furnishings	1,859	8,090	4,140
Postage	550	750	745
Marketing	1,321	1,994	3,417
Volunteer Training	269	1,387	-
Conf. Training	4,369	7,007	7,645
Dues	1,039	994	779
Mileage	2,318	1,691	1,386
JLAP Committee	4,630	5,764	7,985
Total disbursements	212,783	247,448	294,066
Excess of receipts over disbursements	14,730	106,799	91,757
Cash and investments, June 30	$ 91,837	$ 198,636	$ 290,393

The accompanying notes are an integral part of the financial information.

Note 1. Introduction

The Judges and Lawyers Assistance Program (JLAP) provides 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. The purpose of JLAP is to assist the impaired in recovery; to educate the bench and bar; and to reduce the potential harm caused by impairment to the individual, the public, the profession, and the legal system.

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, 2009, 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 Judges and Lawyers Assistance 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 Agency 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 June 21, 2010, with Terry L. Harrell, Executive Director. Our examination disclosed no material items that warrant comment at this time.