

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

FINANCIAL STATEMENT EXAMINATION REPORT
OF
INDIANA JUDGES AND LAWYERS ASSISTANCE PROGRAM
July 1, 2009 to June 30, 2011



FILED
10/05/2012

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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director	Terry L. Harrell	07-01-09 to 06-30-13
Chairperson of the Committee	John R. Vissing Kimberly A. Jackson	01-01-09 to 12-31-10 01-01-11 to 12-31-12
Chief Justice of the Supreme Court	Hon. Randall T. Shepard Hon. Randall T. Shepard (Acting) Hon. Brent E. Dickson (Interim) Hon. Brent E. Dickson	03-04-07 to 03-04-12 03-05-12 to 03-23-12 03-24-12 to 05-14-12 05-15-12 to 07-18-16



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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE INDIANA JUDGES AND LAWYERS ASSISTANCE PROGRAM

We have examined the accompanying financial statement of the Indiana Judges and Lawyers Assistance Program (JLAP), for the years ended June 30, 2010 and 2011. JLAP's management is responsible for the financial statement. Our responsibility is to express an opinion on the financial statement 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 statements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

As discussed in Note 1, the JLAP prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis noted above is a different basis than that used in the prior year.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the JLAP for the years ended June 30, 2010, and 2011, on the basis of accounting described in Note 1.

This report is intended solely for the information and use of the JLAP's management and others within the entity, and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

July 26, 2012

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FINANCIAL STATEMENT

The financial statement and accompanying notes were prepared by management of the Indiana Judges and Lawyers Assistance Program (JLAP). The financial statement and notes are presented as intended by the JLAP.

INDIANA JUDGES AND LAWYERS ASSISTANCE PROGRAM
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH BALANCES -
REGULATORY BASIS
For The Years Ended June 30, 2010 And 2011

	<u>2010</u>	<u>2011</u>
Cash, July 1	\$ 290,393	\$ 210,961
Receipts:		
Registration Fees	266,660	495,264
Monitor Fees	13,155	13,755
Volunteer Training Fees	-	5,806
Friends of JLAP	-	145
Treatment Fund	-	6,215
Interest	1,023	1,172
Miscellaneous	2,065	5,041
	<u>282,903</u>	<u>527,398</u>
Total receipts		
Disbursements:		
Payroll	278,500	310,500
Professional Services	10,105	5,211
Rent	22,322	22,374
Parking	5,862	6,299
Telecommunications	7,145	16,451
Office Supplies/Services	4,275	3,395
Equipment/Furnishings	8,245	16,126
Postage	360	679
Library	-	196
Marketing	3,060	9,378
Volunteer Training	267	3,948
Conference Training	9,151	12,249
Dues	855	955
Mileage	2,785	3,237
JLAP Committee	9,403	9,158
Treatment Fund	-	314
Miscellaneous	-	25
	<u>362,335</u>	<u>420,495</u>
Total disbursements		
Excess of receipts over disbursements	<u>(79,432)</u>	<u>106,903</u>
Cash, June 30	<u>\$ 210,961</u>	<u>\$ 317,864</u>

The accompanying notes are an integral part of the statement.

INDIANA JUDGES AND LAWYERS ASSISTANCE PROGRAM
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The Indiana 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.

The accompanying financial statement presents the financial information for the JLAP.

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

The regulatory basis differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash rather than when earned and disbursements are recognized when paid rather than when a liability is incurred.

Note 2. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. JLAP does not have a deposit policy for custodial credit risk. JLAP's deposits were insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund.

Note 3. Treatment Fund

JLAP created a Treatment Fund (Fund) during state fiscal year 2010 and entered into an agreement with the Indiana Bar Foundation (IBF) for the IBF to administer and maintain JLAP's Fund. The Fund's activities are included within the accompanying financial statement for JLAP.

INDIANA JUDGES AND LAWYERS ASSISTANCE PROGRAM
EXIT CONFERENCE

The contents of this report were discussed on August 23, 2012, with Terry L. Harrell, Executive Director, and Michelle Peters, Office Manager. Our examination disclosed no material items that warrant comment at this time.