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**OFFICE OF THE
CLERK OF CRIMINAL DISTRICT COURT
PARISH OF ORLEANS,
CRIMINAL DISTRICT COURT**

Under provisions of state law, this report is a public document. A copy of the report has been furnished to the auditor, an interested party and other interested public officials. This 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.

OCT 08 1997

FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1996

(UNAUDITED COMPILATION)

**Bruno
& Tervalon**

CHIEF PUBLIC ACCOUNTANT

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ACCOUNTANTS' COMPLETION REPORT

Office of the Clerk of Criminal District Court -
Parish of Orleans,
Criminal District Court
2300 Tulane Avenue
New Orleans, Louisiana

We have compiled the accompanying balance sheet of Office of the Clerk of Criminal District Court - Parish of Orleans, Criminal District Court as of December 31, 1996 and the related statement of revenues, expenses, and changes in fund balances for the year then ended in accordance with the Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and accordingly, do not express an opinion or any other form of assurance on them.

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

The accompanying financial statements have been prepared solely from the cash accounts maintained by the Clerk of Court, and do not present information on the City of New Orleans, the general government services provided by that governmental unit or the other governmental units that comprise the financial reporting entity.

Bruno & Tervalon

BRUNO & TERVALON
CERTIFIED PUBLIC ACCOUNTANTS

June 26, 1997

OFFICE OF THE CLERK OF CRIMINAL DISTRICT COURT
PARISH OF ORLEANS,
CRIMINAL DISTRICT COURT
BALANCE SHEET
DECEMBER 31, 1996

ASSETS

Cash	\$ 104,684
Investments	75,000
Advance-Cash Drive	120
Advance-Payroll	500
Due from Government Agencies	5,000
Due from Other Funds	706
Accounts Receivable	1,281
General Fixed Assets	<u>6,968</u>
 Total assets	 \$ <u>194,219</u>

LIABILITIES AND FUND EQUITY

Liabilities:

Due to Other Funds	\$ 706
Due to City of New Orleans	20,834
Accounts Payable	7,480
Bonds Payable	135,027
Allocations Due-Expungement	<u>820</u>
 Total liabilities	 164,867

Fund Equity:

Investment in General Fixed Assets	6,968
Fund balance - Unreserved	<u>22,284</u>
 Total fund equity	 <u>29,252</u>
 Total liabilities and fund equity	 \$ <u>194,219</u>

See accountants' compilation report.

**OFFICE OF THE CLERK OF CRIMINAL DISTRICT COURT
PARISH OF ORLEANS,
CRIMINAL DISTRICT COURT
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1996**

REVENUES

Revenue-Garden Fees	\$ 300,210
Service Fees-Criminal Records Copies	19,334
Service Fees-Other	19,380
Revenue-Allocations	17,187
State Reimburse-Deletion Expense	22,744
Interest Income-Other	342
Interest Income-Investments	3,673
Total Revenues	386,668

EXPENSES

Advertising	3,806
Bank Charges	281
Computer Repairs and Supplies	4,287
Contributions and Prizes	687
Convention and Travel Expenses	3,743
Custodian Fee-Voter Machine	4,800
Data and Subscriptions	2,200
Educational Books and Programs	1,809
Equipment-Non-Capitalized	9,805
Household Supplies	43
Insurance	4,909
Motor Vehicle-Repairs and Expenses	970
Office Meals and Entertainment	4,878
Official Reports	4,385
Office Furniture and Fixtures-Non-Capitalized	1,202
Office Supplies	12,217
Pager Service	430
Photograph Expenses	441
Postage and Freight Expense	4,431
Printing and Binding	20,444
Professional Services	13,347
Room-Renting	4,525
Room-Rentation Facilities	5,085
Room-Rentation Equipment and Vehicle	2,344
Room-Office Equipment	4,834
Repairs and Maintenance	3,623
Supplies and Materials	4,360
Telephone-Mobile Service	4,204
Utilities	816
Allocations-Grant Fees	14,012
Refunds	250
Total expenses	268,528

Excess Revenues over Expenses 11,139

Beginning Fund Balances-Unreserved 11,058

ending Fund Balances-Unreserved \$ 22,296

See accountants' compilation report.

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menu in PDF)

**OFFICE OF THE CLERK OF COURT
PARISH OF ORLEANS,
CRIMINAL DISTRICT COURT**

Under provisions of 1989 law, this report is a public document. A copy of this report has been furnished to the Board of Professional Entity and other appropriate public officials. This report is available for public inspection at the Main Branch office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING
AGREED-UPON PROCEDURES**

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Mr. Edwin Lombard, Clerk
Office of the Clerk of Court
Parish of Orleans, Criminal District Court

At your request, we have performed the procedures included in the Louisiana Governmental Audit Guide as enumerated below which were agreed to by the Management of the Office of the Clerk of Court and the Legislative Auditor, State of Louisiana. These procedures were performed solely to assist the users in evaluating management's assertion about the Office of the Clerk of Court, Parish of Orleans, Criminal District Court's compliance with certain laws and regulations during the year ended December 31, 1996 that are 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. 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 \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

Three expenditures were made during the year for materials and supplies exceeding \$5,000 and no expenditures were made for public works exceeding \$50,000. We examined documentation which indicated that the three (3) expenditures had been properly advertised and accepted in accordance with the provisions of LSA-RS 38:2211-2251.

**INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES,
CONTINUED**

**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.

Management provided us with a list of the immediate family members of the Clerk of Criminal District Court and a list of the outside business interests of the Clerk of Court and employees of the Office of the Clerk of Court, as well as their immediate families.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with a listing of all employees paid during the period under examination.

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.

None of the employees included on the list of employees, which was provided by management in agreed upon procedures number three (3) appeared on the list provided by management in agreed upon procedures number two (2).

BUDGETING

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

Management provided us with a copy of the original budget and related amendments.

**INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES,
CONTINUED**

BUDGETING, CONTINUED

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

We verified the adoption of the Office of the Clerk of Court's budget by the City Council of the City of New Orleans. The budget of the Office of Clerk of Court is included in the overall budget of the City of New Orleans.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

We compared the appropriation and expenditures of the final budget to the actual appropriation and expenditures. The actual appropriation and expenditures for the year did not exceed budgeted amounts by more than five percent (5%). The Office of Clerk of Court receives an appropriation from the City of New Orleans for operating costs.

ACCOUNTING AND REPORTING

8. Randomly select six (6) disbursements made during the period under examination and:

- A. Trace payments to supporting documentation as to proper amount and payee;
- B. Determine if payments were properly coded to the correct fund and general ledger account; and
- C. Determine whether payments received approval from proper authorities.

We examined supporting documentation for each of the selected six (6) disbursements and found that:

- o The payments were for the proper amount and made to the correct payee;
- o The payments were properly coded to the correct fund and general ledger account; and
- o The payments received approval from the proper authorities.

**INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES,
CONTINUED**

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 Office of the Clerk of Court did not hold any meetings that required the related agendas to be posted or advertised as stipulated by LSA-RS 42:1 through 42:12.

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 which 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 which may constitute bonuses, advances, or gifts.

A reading of correspondence from management and related minutes of the Office of the Clerk of Court for the year indicated no approvals were granted for the types of payments noted. We also inspected payroll and cash disbursement records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

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.

**INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES,
CONTINUED**

This report is intended solely for the use of management of the Office of the Clerk of Court Parish of Orleans, Criminal District Court 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. However, this report is a matter of public record and its distribution is not limited.

Bruno & Tervalon

BRUNO & TERVALON
CERTIFIED PUBLIC ACCOUNTANTS

June 23, 1997

THE CLERK OF SUPREME DISTRICT COURT
City of Kansas City
STATE OF MISSOURI VS. JOHN C. WATSON, JR., TRUSTEES OF THE NATIONAL CONVENTION, INCORPORATED
AND ASSOCIATED PARTIES (LITIGATION) COMPLAINT
AS OF DECEMBER 29, 1988

No.	Exhibits	Index
<p>1. STATE OF MISSOURI</p> <p>Complaint against defendant filed with the grand jury on 1/18/87 through March 31, 1988.</p>	<p>During 1988, there has been no motion to the grand jury for production of evidence or for production of any records related to the grand jury's investigation of defendant. However, it is noted that production have been developed and maintained by the grand jury. Records related to the grand jury's investigation of defendant are being maintained in the records of the Clerk and are available to the grand jury. It is further noted that the grand jury is not conducting any further investigation of the defendant. It is further noted that the grand jury is not conducting any further investigation of the defendant. It is further noted that the grand jury is not conducting any further investigation of the defendant.</p>	<p>1988-00000</p>
<p>2. NATIONAL CONVENTION, INCORPORATED</p>	<p>For the filing of the complaint, of which the defendant is named as a defendant in the complaint.</p>	<p>1988-00000</p>

THE STATE OF CALIFORNIA, DISTRICT COURT
 COUNTY OF SAN DIEGO
 STATE OF PUBLIC REAL ESTATE AGENCY
 AND MANAGEMENT LETTER COMMENTS
 AS OF 02/02/2018 11: 59:55

No.	Description	Finding and Comments	Status
3	ACCOUNTING REVIEW		
a	General ledger	During 1986, an audit of the compliance of the county general ledger and financial statements was performed by an outside accounting firm. The audit was completed on June 27, 1987, and produced 100% clean audit. The compliance report, along with exhibits.	Reviewed
b	Inventory asset accounts ledger	During 1986, an audit of county asset except inventory, inventory, except not administered by the findings: a. CARB INSTALLMENT b. Finance account c. Encumbrance account d. Equipment account e. Fund and other revenue f. Other TRUST ACCOUNT g. Construction account	Reviewed
c	Inventory asset statements ledger	During 1986, monthly check registers were maintained for checks distributed from each of the previously listed accounts. The findings' monthly check registers for the first 6000 accounts in, that ending were reviewed.	Reviewed
d	Inventory bonds register ledger	During 1986 a bonds register ledger showing all outstanding bonds was in compliance with the instructions. However, a bond register showing bonds reported and paid was not prepared through the financial records. It should also still not maintained but reviewed in the next period. Records provided in reference to the general ledger of the bond bonds in the same.	Reviewed

THE ORDER OF CANADIAN DISTRICT COUNCILS
 CANADIAN PUBLIC
 STATISTICAL SERVICE REPORTS ON THE ECONOMIC SITUATION, 1960-61
 AND MANAGEMENT LETTER COMMENTS
 AS OF DECEMBER 31, 1960

No.	Description	Findings and Comments	Action
1.	Inventory methods require change	During 1960, an attempt is made starting at subsector (Output) industry level, if possible, will be applied. The first reason for this, per Census data presented, was that the reasons for existing "Output" is by "Output" method and will be applied.	(continued)

THE CLERK OF COURTS, DISTRICT COURT
 CANADIAN PRACTICE
 OFFICE OF THE CLERK OF COURTS, DISTRICT COURT, FINCHWOOD
 AND MANAGEMENT LETTER COMMENTS
 AS OF DECEMBER 14, 1999

No.	Observations	Findings and Comments
1	<p>1. Controlled Documents</p>	<p>Reviewed</p>
4	<p>4. Adequate physical controls did not exist over court reports from the time of receipt from individuals to the time of their deposit.</p>	<p>During 1998, the auditor observed at various court overnight box locations that Court's staff assigned for their weekly rounds to the Clerk's Office at Courthouse Box for returned Court of Canada.</p>
5	<p>5. Business requirements of auditors documentation were not addressed for the presentation of receipts with the receipt issued for services.</p>	<p>During 1998, the auditor found a procedural exception for all received RECEIPTS. The procedure for RECEIPTS was to be reviewed and then presented to accountants using the proper RECEIPTS for the purpose of recording of receipts. Additionally, the entry receipt type were forwarded to the Clerk's Office and also forward the RECEIPTS REQUISITION of receipts.</p>
6	<p>6. Court receipts with (or deposited date) or (1-28th) date and previous documentation should were not completed in their receipts and dated (1-28th) receipts Journal.</p>	<p>During 1998, based on (or) system of COURT'S OFFICE RECEIPTS were reviewed for date of receipt, receipts were manually made on a daily basis. Additionally, the initial system of the RECEIPTS type for items per the date receipts or was completed in the same manner as the receipt process mentioned in preceding.</p>
7	<p>7. Items subject to control receipts control (i.e. unbalanced receipts) completed in receipt type, date, receipt, etc.) and not reviewed and investigated by persons independent of the preparation of receipts.</p>	<p>During 1998, the Clerk advised accuracy of any deposit receipts in (or) receipts. Receipts were being prepared by the accountants who have to deposit any presentation accordingly. He reviewed a sample of (or) RECEIPTS RECEIPTS THE RECEIPTS from the Clerk and independent deposit of receipt required from auditors to explain the (or) (or) (or).</p>
8	<p>8. Items subject to control receipts control (i.e. unbalanced receipts) completed in receipt type, date, receipt, etc.) and not reviewed and investigated by persons independent of the preparation of receipts.</p>	<p>Reviewed</p>

THE HOUSE OF COMMONS, DISTRICT COURT
 CHAMBER 4000
 CHURCH OF BRIDGE STREET (2ND FLOOR), 3001-3007 WEST 104TH AVENUE, THUNDERBOLT
 AND SEASIDE TRAIL, LITTLE COMPTONS
 AS OF OCTOBER 11, 1999

Site	Geological	Foliation and Comments	Status
4	<p>Continous horizon not representative of regional and surrounding formation.</p>	<p>During 1980, deposits were preserved and taken to the bank by bulldozer and used as construction fill.</p>	<p>Exposed</p>
5	<p>Sample of country rock consisting of 1200-1300' of thin interbedded sandstone and shale with occasional thin sandstone partings.</p>	<p>During 1980, the last sample logs and geotechnical samples were preserved in situ and exposed to open air.</p>	<p>Exposed</p>
6	<p>Country rock still not exposed to the bank or other easily exposed or penetrable sources.</p>	<p>During 1980, the country samples are listed on the station daily log report provided by geotechnical investigations. The country rock samples of these reports were retained by the State's court geotechnical and included in the later report.</p>	<p>Exposed</p>

THE OFFICE OF GENERAL COUNSEL
 CHANGING PRACTICE
 STUDY OF PRACTICE REGARDING CERTAIN REPORTABLE ECONOMIC PROCEEDS
 AND INVESTMENT LIMITS COMPLIANCE
 AS OF DECEMBER 31, 2008

No.	Question	Practice and Comments	Issue
1.	Global Dispositions		
2.	Private and Accounting Control over Institutional Use of Global Proceeds with and without	During 2008, some forward shares were issued in a manner that differed from the legal rules mandated by a Disposition Control Policy. Employees I previously requested the same and discussed the procedure with the Global legal counsel during early/mid-2008.	Private
3.	Control over the property-empire use with independent or non-independent approval	During 2008, dissemination was prepared by employees who had independent approval.	Independent
4.	Control over trade practice is used	The 2008 Accounting Investment Proceeds Control Policy does not cover the issuance of 100% trade requests for all accounts during 10-2008 until April 15, 2008.	Private
5.	A third practice was not stated	During 2008, a third practice was not stated.	Independent
6.	Investment Control over independent and internal	The investment Committee 100% trade requests for all accounts during 10-2008 until April 15, 2008 and included in private trade.	Private

THE OFFICE OF INSURANCE, GOVERNMENT SERVICE
 OPERATIONAL PLAN
 STRATEGY OF FINANCIAL MANAGEMENT IN 2001, 2002, 2003, 2004, 2005, 2006
 AND MANAGEMENT LETTER COMMENTS
 AS OF SEPTEMBER 14, 2006

No.	Comments	Finding and Comments	Rating
1.	<p>Independent board reports not independent of executive preparation and approval by department. (Audit preparation, audit planning and policy issues and performance monitoring.)</p>	<p>During 2004, additional board reports were independent of executive preparation and approval by department. (Audit preparation, audit planning, policy issues and performance monitoring.)</p>	<p>Standard</p>
2.	<p>Reporting of issues identified was not consistent.</p>	<p>The Chief Accounting Operations provides the reporting of issues annually. However, we were unable to attend additional to the procedures, though we did not see evidence of issue tracking being reported.</p>	<p>Not Observed</p>
3.	<p>Consistency of results after adjustments and ledger-making items not reported by all employees throughout all quarters/years/locations.</p>	<p>The Chief Accounting Operations requires report consistency (provided) with accounting for results (reported) using TIME-CLOCK entry process(es) created by the additional board reports.</p>	<p>Unaudited</p>
4.	<p>Policy issue research items not traceable to evidence.</p>	<p>During 2004, policy issue research procedure, (additional board and) audit identified as accounting by the Deputy Clerk and the Accounting unit are not consistent of policy issue. The research policy issue - additional and additional board audit finding that they were inconsistent as measured by the Assessment and the Deputy Clerk.</p>	<p>Standard</p>
5.	<p>Policy issue research items not approved by a responsible employee other than the auditor.</p>	<p>During 2004, policy issue research items approved by an additional unit and the Auditor of Field Unit. The reviewed policy issue research originated in accounting being approved by a person other than the Auditor of policy issue.</p>	<p>Standard</p>

THE CLERK OF DISTRICT COURT
 District of Columbia
 OFFICE OF PUBLIC FINANCE/REGISTRATION, THE INTERNATIONAL CENTER, 1500 PENNSYLVANIA
 AVE. N.W., WASHINGTON, D.C. 20004
 AND REGISTERED IN THE DISTRICT OF COLUMBIA
 AS OF SEPTEMBER 21, 1988

ID#	Description	Status
1.	<p>1. Petty Cash transfer accounts not listed in and as entries in summary</p> <p>1. Checks for petty cash (reimbursement) were not added to the books of the corporation</p>	<p>Unsettled Proposed</p>
2.	<p>2. Reimbursement vouchers and receipts were not provided following the signing of the reimbursement check.</p>	<p>Proposed</p>
3.	<p>3. The petty cash book was not periodically reconciled by someone other than custodian</p>	<p>Not Determined</p>
4.	<p>4. The Clerk of Court does not annually authorize all bank accounts and check books requests.</p>	<p>Proposed</p>

THE CLERK OF DISTRICT COURT
 SALT LAKE COUNTY
 STATUS OF PROBATION DEPARTMENT'S 1999 REPORTABLE CONDITION, FINANCIAL
 AND MANAGEMENT LETTERS (00000015)
 AS OF December 31, 1999

No.	Comments	Findings and Comments	Status
1.	<p>CRIME COMPENSATION INSURANCE</p> <p>1999 vendor invoices and 1999 accounts payable vendor invoices</p>	<p>Based on the most information furnished as part of the Compliance Inspection for the year ended December 31, 1999 an audit of:</p> <ul style="list-style-type: none"> a. Payments made for the proper amount and made to the correct entity; b. Payments were made to the correct fund and general ledger account; and c. Payments received reported from proper vendors. 	<p>Resolved</p>

THE CLERK OF DISTRICT COURT
 Old Court House
 1000 ORANGE STREET, N.W. DISTRICT OF COLUMBIA, DISTRICT OF COLUMBIA
 AND SUPERIOR COURT
 401 ST. ANDREW'S AVE. N.W.

No.	Conditions	Penalty and Remarks
1	LAND RECONSTRUCTION Provisions have not been established to insure	
4	Proper preparation of land reconstructions after the end of each month.	Not Observed
5	Plans and status of proposed land attempts by borrower independent of the bank statement	Observed
6	Land reconstructions are performed by persons other than persons who participated in the design or construction of cases.	Observed
7	Special bank reconstruction provisions are subject to approval and amendments.	Approved

THE COLLEGE OF BUSINESS, EASTWICH COLLEGE
 SPECIALIZED FINANCIAL
 STATUS OF FINANCIAL STATEMENTS IN THE REPORTABLE ACCOUNTS, FINANCIAL
 AND INVESTMENT LETTERS, ACCOUNTS
 AND INVESTMENT LETTERS, 1998

No.	Conditions	Findings and Comments	Status
1.	Credit being extended for a reasonable time	A review of the December 1998 bank reconciliation document has identified: Items listed - Deposit of \$50,000.00, extending more than a year Cash flow - Check #1041 (24,000.00) extending the month During 1998 bank account reconciliation procedure no errors occurred and no adjustments for unusual transactions, the bank account adjustments were made during the period reviewed.	Reviewed
2.	Approval by an appropriate person of each account statement.	During 1998 bank account reconciliation procedure no errors occurred and no adjustments for unusual transactions, the bank account adjustments were made during the period reviewed.	Reviewed
3.	Approval and recording of standard transactions	During 1998 bank account reconciliation procedure no errors occurred and no adjustments for unusual transactions, the bank account adjustments were made during the period reviewed.	Reviewed

THE CLERK OF CIRCUIT DISTRICT COURT
 IN THE COUNTY OF
 STATE OF MISSISSIPPI FOR THE YEAR 1969
 AND MAINTAINED UP TO THE CLOSE OF
 31 OF DECEMBER 31, 1969

No.	Description	Beginning and Closing	Balance												
1.	Cash Disburse	<p>The following items during the year have been reported received, received during the terms of the December 1969 and except periods for income:</p> <table border="0"> <thead> <tr> <th data-bbox="671 723 702 834">Amount per copy recopy (cents)</th> <th data-bbox="671 904 702 1002">Copies per reproduction</th> </tr> </thead> <tbody> <tr> <td data-bbox="619 749 640 788">14,558</td> <td data-bbox="619 904 640 942">81,000</td> </tr> <tr> <td data-bbox="598 749 619 788">1,125</td> <td data-bbox="598 904 619 942">1,100</td> </tr> <tr> <td data-bbox="578 749 598 788">64,500</td> <td data-bbox="578 904 598 942">64,500</td> </tr> <tr> <td data-bbox="557 749 578 788">2,288</td> <td data-bbox="557 904 578 942">2,248</td> </tr> <tr> <td data-bbox="536 749 557 788">844</td> <td data-bbox="536 904 557 942">844</td> </tr> </tbody> </table>	Amount per copy recopy (cents)	Copies per reproduction	14,558	81,000	1,125	1,100	64,500	64,500	2,288	2,248	844	844	Revised
Amount per copy recopy (cents)	Copies per reproduction														
14,558	81,000														
1,125	1,100														
64,500	64,500														
2,288	2,248														
844	844														

THE CLUB OF CHARMAL, DISTRICT COURT
 Charitable Purposes
STATUS OF FINANCIAL RECORDS FOR THE YEAR 1999 REPORTED UNDER SECTION 10(1)(b)
AND MANAGEMENT LETTER COMMENTS
AS OF DECEMBER 31, 1999

No.	Comments	Finding and Comments	Status
1	<p>Item #1.1-1.2(1)(1) is LRA #1.1. The record appears to contain what has good and correct format.</p>	No change is noted from prior year.	Unchanged
2	<p>Item #1.1-1.2(1)(2) format does not meet the requirements of General Regs.</p>	No change is noted from prior year.	Unchanged
3	<p>Item #1.1-1.2(1)(3) Two projects approved at Board's level.</p>	<p>Representatives of the Board's other approved projects at approval of the level agreed by the Board/Committee/Board.</p>	Revised
4	<p>Item #1.1-1.2(1)(4) Item of the Club.</p>	No change is noted from prior year.	Unchanged
5	<p>Item #1.1-1.2(1)(5) Request of Charitable Board.</p>	<p>The Club's other has established procedures for such requests.</p>	Revised
6	<p>Item #1.1-1.2(1)(6) Request of Charitable Board.</p>	<p>During 1999 the Club's other approved project requests for the purchase of computer paper and without the Board. We reviewed the responses and from that meeting agreement.</p>	Revised
7	<p>GENERAL MANAGEMENT RECOMMENDATIONS</p> <p>Management shall adjust its audit with its support documentation for prior year purposes with the agreement.</p>	No change is noted from prior year.	Unchanged

THE CLERK OF COURTS, DISTRICT COURT
 CHARLES COUNTY
 STATUS OF FISCAL YEAR PERFORMANCE - FISCAL YEAR-END REPORT
 AND PERFORMANCE LETTER COMMENTS
 AS OF DECEMBER 31, 1998

No.	Comments	Findings and Comments	Status
MANAGEMENT LETTER COMMENTS			
1.	Accounting Manual	During 1998, an Accounting Manual was developed.	Approved
2.	Personnel Cost System	No change or action from past year.	Unreviewed
3.	Contract of Interest Policy	A contract of interest policy has been established with all employees pending a referendum.	Approved
4.	Management Plans	The actual documentation was reviewed for monthly indications of equipment that due and paid to the State.	Approved
5.	Personnel Handbook	No change or action from past year.	Unreviewed
6.	Employee Contract	During 1998, the State acquired an employee contract policy.	Approved
7.	Contract with Operating Body	No change or action from past year.	Unreviewed
8.	Interest Based on Bond Funds	No change or action from past year.	Unreviewed