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**UNION PARISH CLERK OF COURT
Farmerville, Louisiana**

**General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Year Ended June 30, 1996
With Supplemental Information Schedules**

UNION PARISH CLERK OF COURT
Farmerville, Louisiana

General Purpose Financial Statements
With Independent Auditor's Report
As of and For the Year Ended June 30, 1996
With Supplemental Information Schedules

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Independent Auditor's Report

HONORABLE SUE BUCKLEY
UNION PARISH CLERK OF COURT
Farmerville, Louisiana

I have audited the general purpose financial statements of the Union Parish Clerk of Court as of June 30, 1996, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Union Parish Clerk of Court's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Union Parish Clerk of Court as of June 30, 1996, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the Union Parish Clerk of Court. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

HONORABLE SUE BUCKLEY
UNION PARISH CLERK OF COURT
Farmerville, Louisiana
Independent Auditor's Report,
June 30, 1996

In accordance with *Government Auditing Standards*, I have also issued reports dated September 9, 1996, on the Union Parish Clerk of Court's compliance with laws, regulations, and contracts, and my consideration of the agency's internal control structure.



West Monroe, Louisiana
September 9, 1996

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

UNION PARISH CLERK OF COURT
Farmerville, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, June 30, 1996

	GOVERNMENTAL FUND TYPE - GENERAL FUND	FIDUCIARY FUND TYPE - AGENCY FUNDS	ACCOUNT GROUP - GENERAL FIXED ASSETS	TOTAL (MEMORANDUM ONLY)
ASSETS				
Cash and cash equivalents	\$157,993	\$439,095		\$597,088
Receivables	6,701			6,701
Due from other funds	3,682			3,682
Office furnishings and equipment			\$77,234	77,234
TOTAL ASSETS	<u>\$168,376</u>	<u>\$439,095</u>	<u>\$77,234</u>	<u>\$684,705</u>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$7,861			\$7,861
Payroll deductions payable	4,853			4,853
Unsettled deposits due to:				
General Fund		\$3,682		3,682
Others		435,413		435,413
Total Liabilities	<u>12,714</u>	<u>439,095</u>	<u>NONE</u>	<u>451,809</u>
Fund Equity:				
Investment in general fixed assets			\$77,234	77,234
Fund balance - unreserved - undesignated	<u>155,662</u>			<u>155,662</u>
Total Fund Equity	<u>155,662</u>	<u>NONE</u>	<u>77,234</u>	<u>232,896</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$168,376</u>	<u>\$439,095</u>	<u>\$77,234</u>	<u>\$684,705</u>

The accompanying notes are an integral part of this statement.

UNION PARISH CLERK OF COURT
Farmerville, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget
(GAAP Basis) and Actual
For the Year Ended June 30, 1996

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Licenses and permits - marriage	\$3,400	\$2,993	(\$407)
Intergovernmental revenues - state funds - clerks supplemental compensation	9,000	9,927	927
Fees, charges, and commissions for services:			
Court costs, fees, and charges	146,100	179,098	32,998
Fees for recording legal documents	130,000	132,773	2,773
Use of money and property - interest earnings	8,800	11,073	2,273
Other revenue	3,500	5,160	1,660
Total revenues	<u>300,800</u>	<u>341,024</u>	<u>40,224</u>
EXPENDITURES			
Current:			
General government - judicial:			
Personal services and related benefits	253,000	257,080	(4,080)
Operating services	34,000	41,644	(7,644)
Materials and supplies	11,000	10,669	331
Travel and other charges	21,500	18,556	2,944
Capital outlay	22,000	13,321	8,679
Intergovernmental	5,000		5,000
Total expenditures	<u>346,500</u>	<u>341,270</u>	<u>5,230</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(45,700)	(246)	45,454
FUND BALANCE AT BEGINNING OF YEAR	<u>155,908</u>	<u>155,908</u>	
FUND BALANCE AT END OF YEAR	<u>\$110,208</u>	<u>\$155,662</u>	<u>\$45,454</u>

The accompanying notes are an integral part of this statement.

UNION PARISH CLERK OF COURT
Farmerville, Louisiana
Notes to the Financial Statements (Continued)

3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury maintains and operates the parish courthouse in which the clerk of court's office is located and provides funds for equipment and furniture of the clerk of court's office, the clerk of court was determined to be a component unit of the Union Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the clerk of court and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. FUND ACCOUNTING

The clerk of court uses funds and account groups to report on financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term obligations) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The clerk of court's current operations require the use of only governmental and fiduciary funds. The governmental and fiduciary fund types used by the clerk of court are described as follows:

UNION PARISH CLERK OF COURT
Farmerville, Louisiana
Notes to the Financial Statements (Continued)

Governmental Fund - General Fund

The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the clerk of court and is used to account for the operations of the clerk's office. The various fees and charges due to the clerk's office are accounted for in this fund. General operating expenditures are paid from this fund.

Fiduciary Funds - Agency Funds

The Advance Deposit and Registry of Court agency funds are used to account for assets held as an agent for others. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

C. FIXED ASSETS AND LONG-TERM OBLIGATIONS

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the General Fund. General fixed assets provided by the parish police jury are not recorded in the general fixed assets account group. Approximately 65 per cent of fixed assets are valued at estimated historical costs based on the actual costs of like items while the remaining 35 per cent are based on actual historical costs. No depreciation has been provided on general fixed assets. There are no general long-term obligations at June 30, 1996.

D. BASIS OF ACCOUNTING

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental and fiduciary fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and

UNION PARISH CLERK OF COURT
Farmerville, Louisiana
Notes to the Financial Statements (Continued)

"available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The clerk of court uses the following practices in recognizing and reporting revenues and expenditures:

Revenues:

Recordings, cancellations, court attendance, criminal costs, et cetera, are recorded in the year in which they are earned.

Interest income on time deposits is recorded when the time deposits have matured and the income is available.

Substantially all other revenues are recognized when received by the clerk of court.

Based on the above criteria, recordings, cancellations, court attendance and criminal costs are treated as susceptible to accrual.

Expenditures:

Expenditures are generally recognized under the modified accrual basis when the related fund liability is incurred.

E. BUDGET PRACTICES

The proposed budget, prepared on the modified accrual basis of accounting, is made available for public inspection at the clerk of court's office during the month of June for comments from taxpayers. The proposed budget is then legally adopted by the clerk and amended during the year, as necessary. Budgets are established and controlled by the clerk at the object level of expenditure. Appropriations lapse at year-end and must be reappropriated for the following year to be expended.

Neither encumbrance accounting nor formal budgetary integration (within the accounting records) are employed as management control devices during the year. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.

UNION PARISH CLERK OF COURT
 Farmerville, Louisiana
 Notes to the Financial Statements (Continued)

F. CASH AND CASH EQUIVALENTS

Under state law, the clerk may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The clerk may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 1996, the clerk has cash (book balances) totaling \$597,088 as follows:

Demand deposits	\$167,923
Time deposits	<u>429,165</u>
Total	<u>\$597,088</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at June 30, 1996, are secured as follows:

Bank Balances	<u>\$655,754</u>
Federal deposit insurance	\$265,327
Pledged securities (uncollateralized)	<u>785,972</u>
Total	<u>\$1,051,299</u>

G. VACATION AND SICK LEAVE

Employees of the clerk of court's office receive 5 to 20 days of non-cumulative vacation leave each year, depending on length of service. Employees earn from 8 to 12 hours of sick leave per month, depending on length of service. Sick leave may be accumulated to a maximum of 120 days however, no compensation is paid for such accumulated leave upon termination of service.

UNION PARISH CLERK OF COURT
 Farmerville, Louisiana
 Notes to the Financial Statements (Continued)

**II. TOTAL COLUMN ON THE
 BALANCE SHEET**

The total column on the balance sheet is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis (overview). Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

2. RECEIVABLES

The General Fund receivables of \$6,701 at June 30, 1996, are as follows:

Class of receivables:

Fees, charges, and commissions for services:

Court costs	\$4,020
Copier	1,141
Mortgage certificates	144
Cancellations	115
Court attendance	280
Criminal fees	<u>1,001</u>
Total	<u>\$6,701</u>

3. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in office furnishings and equipment follows:

Balance at July 1, 1995	\$63,913
Additions	13,321
Deletions	<u>NONE</u>
Balance at June 30, 1996	<u>\$77,234</u>

4. PENSION PLAN

Substantially all employees of the Union Parish Clerk of Court are members of the Louisiana Clerks of Court Retirement and Relief Fund (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

UNION PARISH CLERK OF COURT
Farmerville, Louisiana
Notes to the Financial Statements (Continued)

All regular employees who are under the age of 60 at the time of original employment are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of credited service, not to exceed 100 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 11745 Bricksome Avenue, Suite B1, Baton Rouge, Louisiana 70816, or by calling (504) 293-1162.

Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the Union Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 11.5 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (one-half of one percent for Orleans Parish) of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the Union Parish Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Union Parish Clerk of Court's contributions to the System for the years ending June 30, 1996, 1995, and 1994, were \$22,662, \$20,141, and \$15,352, respectively, equal to the required contributions for each year.

5. POSTRETIREMENT BENEFITS

The Union Parish Clerk of Court provides no continuing health care or life insurance benefits to retired employees.

6. CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund balances due to others follows:

UNION PARISH CLERK OF COURT
 Farmerville, Louisiana
 Notes to the Financial Statements (Continued)

	<u>Advance Deposit Fund</u>	<u>Registry of Court Fund</u>	<u>Total</u>
Balance at July 1, 1995	\$143,490	\$55,880	\$199,370
Additions	293,931	230,498	524,429
Deletions	<u>(265,846)</u>	<u>(22,540)</u>	<u>(288,386)</u>
Balance at June 30, 1996	<u>\$171,575</u>	<u>\$263,838</u>	<u>\$435,413</u>

7. CHANGE IN ELECTED OFFICIAL

Effective June 30, 1996, the term of office of Clerk of Court Joe Brantley expired. As a result of elections held in 1995, Clerk of Court Sue Buckley assumed office effective July 1, 1996.

8. LITIGATION AND CLAIMS

The Union Parish Clerk of Court is not involved in any litigation at June 30, 1996, nor is she aware of any unasserted claims.

**9. EXPENDITURES OF THE CLERK OF COURT
 PAID BY THE PARISH POLICE JURY**

The Union Parish Clerk of Court's office is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4715, is paid by the Union Parish Police Jury.

SUPPLEMENTAL INFORMATION SCHEDULES

UNION PARISH CLERK OF COURT
Farmerville, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended June 30, 1996

FIDUCIARY FUND TYPE - AGENCY FUNDS

ADVANCE DEPOSIT FUND

The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:842, accounts for advance deposits on suits filed by litigants. The advances are refundable to the litigants after all costs have been paid.

REGISTRY OF COURT FUND

The Registry of Court Fund, as provided by Louisiana Revised Statute 13:475, accounts for funds which have been ordered by the court to be held until judgment has been rendered in court litigation. Withdrawals of the funds can be made only upon order of the court.

UNION PARISH CLERK OF COURT
Farmerville, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Balance Sheet, June 30, 1996

	<u>ADVANCE DEPOSIT FUND</u>	<u>REGISTRY OF COURT FUND</u>	<u>TOTAL</u>
ASSETS			
Cash and cash equivalents	<u>\$175,257</u>	<u>\$263,838</u>	<u>\$439,095</u>
LIABILITIES			
Due to:			
General Fund	\$3,682		\$3,682
Others	<u>171,575</u>	<u>\$263,838</u>	<u>435,413</u>
TOTAL LIABILITIES	<u>\$175,257</u>	<u>\$263,838</u>	<u>\$439,095</u>

UNION PARISH CLERK OF COURT
Farmerville, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Schedule of Changes in
Unsettled Deposits Due to Others
For the Year Ended June 30, 1996

	ADVANCE DEPOSIT FUND	REGISTRY OF COURT FUND	TOTAL
UNSETTLED DEPOSITS AT JUNE 30, 1995	<u>\$143,490</u>	<u>\$55,880</u>	<u>\$199,370</u>
ADDITIONS			
Suits and successions	274,365	229,263	503,628
Witness deposits	899		899
Bond deposits	1,200		1,200
Transfers to witness	17,459		17,459
Interest earned on investments	8	1,235	1,243
Total additions	<u>293,931</u>	<u>230,498</u>	<u>524,429</u>
Total	<u>437,421</u>	<u>286,378</u>	<u>723,799</u>
REDUCTIONS			
Clerk's costs (transferred to General Fund)	132,050		132,050
Settlements to litigants		12,005	12,005
Appraisers, curators, keepers, etc.	5,011		5,011
Sheriff's fees	35,191		35,191
Transfers to witness	17,459		17,459
State treasurer	14,191		14,191
Judicial fund	11,998		11,998
Refunds	40,954		40,954
Other reductions	8,992	10,535	19,527
Total reductions	<u>265,846</u>	<u>22,540</u>	<u>288,386</u>
UNSETTLED DEPOSITS AT JUNE 30, 1996	<u>\$171,575</u>	<u>\$263,838</u>	<u>\$435,413</u>

**Independent Auditor's Reports Required
by *Government Auditing Standards***

The following independent auditor's reports on internal control structure and compliance with laws and regulations are presented in compliance with the requirements of *Government Auditing Standards* issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



**Independent Auditor's Report on
Compliance With Laws, Regulations, and Contracts**

MEMBER AMERICAN
INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA
CERTIFIED PUBLIC
ACCOUNTANTS

PRACTICE LIMITED TO
GOVERNMENTAL
ACCOUNTING, AUDITING
AND FINANCIAL REPORTING

HONORABLE SUE BUCKLEY
UNION PARISH CLERK OF COURT
Farmerville, Louisiana

I have audited the general purpose financial statements of the Union Parish Clerk of Court as of June 30, 1996, and for the year then ended, and have issued my report thereon dated September 9, 1996.

I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those standards and the audit guide require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, and contracts applicable to the Union Parish Clerk of Court, is the responsibility of the Union Parish Clerk of Court's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, I performed tests of the Union Parish Clerk of Court's compliance with certain provisions of laws, regulations, and contracts. However, the objective of my audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

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UNION PARISH CLERK OF COURT

Farmerville, Louisiana
Independent Auditor's Report
on Compliance, etc.,
June 30, 1996

This report is intended for the information of the Union Parish Clerk of Court. This is not intended to limit the distribution of this report, which is a matter of public record.

A handwritten signature in black ink, appearing to be 'Vernon H. ...', written in a cursive style.

West Monroe, Louisiana
September 9, 1996



MEMBER AMERICAN
INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA
CERTIFIED PUBLIC
ACCOUNTANTS

PRACTICE LIMITED TO
GOVERNMENTAL
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Independent Auditor's Report on Internal Control Structure

HONORABLE SUE BUCKLEY
UNION PARISH CLERK OF COURT
Farmerville, Louisiana

I have audited the general purpose financial statements of the Union Parish Clerk of Court as of June 30, 1996, and for the year in the then ended, and have issued my report thereon dated September 9, 1996.

I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those standards and the audit guide require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the Union Parish Clerk of Court is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

UNION PARISH CLERK OF COURT

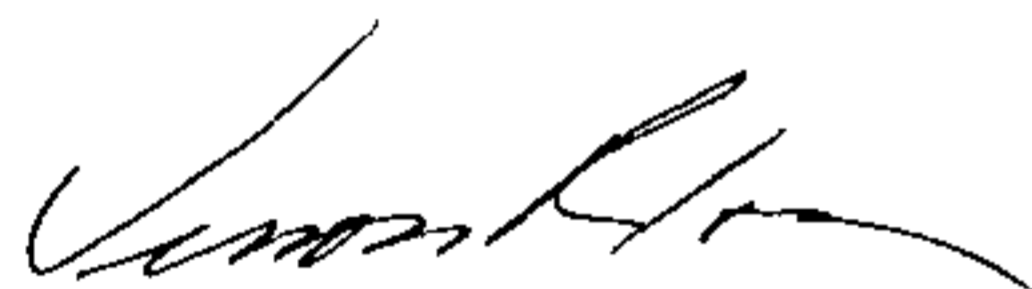
Farmerville, Louisiana

Independent Auditor's Report
on Internal Control Structure,
June 30, 1996

In planning and performing my audit of the general purpose financial statements of the Union Parish Clerk of Court for the year ended June 30, 1996, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operation that I considered to be material weaknesses as defined above.

This report is intended for the information of the Union Parish Clerk of Court. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
September 9, 1996