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JAN 2 1 1997

Release Date: \_\_\_\_\_

**VERNON R  
COON**  
ALABAMA PUBLIC ACCOUNTANT



**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, 1998  
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, 1998  
With Supplemental Information Schedules

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## Independent Auditor's Report

HONORABLE SUE BUCKLEY  
UNION PARISH CLERK OF COURT  
Farmersville, Louisiana

I have audited the general purpose financial statements of the Union Parish Clerk of Court as of June 30, 1998, 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 statements 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, 1998, 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.

VERNON R. COON  
REGISTERED ACCOUNTANT  
PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA  
REGISTERED PUBLIC  
ACCOUNTANTS

REGISTERED ACCOUNTANT  
BY

AGREEMENT, AUGUST 2001  
AND FUTURE REVISIONS

THE PROFESSIONAL BOARD

NEW ORLEANS

LOUISIANA 70002

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HONORABLE SUE BUCKLEY  
UNION PARISH CLERK OF COURT  
Pineville, Louisiana  
Independent Auditor's Report,  
June 30, 1998

In accordance with Government Auditing Standards, I have also issued a report dated August 3, 1998, on the Union Parish Clerk of Court's compliance with laws, regulations, and contracts, and my consideration of the agency's internal control.



West Monroe, Louisiana  
August 3, 1998

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(OVERVIEW)**

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

Combined Balance Sheet, June 30, 1998

	GOVERNMENTAL FUND TYPE - GENERAL FUND	FIDUCIARY FUND TYPE - AGENCY FUNDS	ACCOUNT GROUP - GENERAL FUND	TOTAL DISBURSABLE 06/31
<b>ASSETS</b>				
Cash and cash equivalents	\$962,309	\$435,118		\$1,397,427
Receivables	2,084			2,084
Due from Advance Deposit Fund	14,778			14,778
Office furnishings and equipment			\$94,613	\$94,613
<b>TOTAL ASSETS</b>	<u>\$982,062</u>	<u>\$435,118</u>	<u>\$94,613</u>	<u>\$1,511,793</u>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts payable	\$6,085			\$6,085
Payroll deductions payable	4,769			4,769
Deferred income	28,735			28,735
Deposits due to General Fund		\$14,778		14,778
Unsettled deposits due others		478,549		478,549
<b>Total Liabilities</b>	<u>\$39,689</u>	<u>493,327</u>	<u>NONE</u>	<u>533,016</u>
<b>Fund Equity:</b>				
Investment in general fixed assets			\$94,613	\$94,613
Fund balance - unreserved - undesignated	942,373			942,373
<b>Total Fund Equity</b>	<u>942,373</u>	<u>NONE</u>	<u>\$94,613</u>	<u>1,037,086</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$39,689</u>	<u>\$493,327</u>	<u>\$94,613</u>	<u>\$1,511,793</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget**  
**FY2017 Enacted and Actual**  
**For the Year Ended June 30, 2018**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE EXCESS/DEFICIENCY (UNRECOVERABLE)</u>
<b>REVENUES</b>			
Licenses and permits - marriage	\$1,400	\$2,503	(903)
Intragovernmental revenues - state funds - clerk's supplemental compensation	11,320	11,320	
Fees, charges, and commissions for services:			
Court costs, fees, and charges	173,400	167,735	11,514
Fees for recording legal documents	160,000	174,426	14,426
Charges for copies	20,000	24,517	4,517
Use of money and property - interest earnings	15,000	20,084	3,084
Other revenue		13,221	13,221
Total revenues	<u>384,120</u>	<u>413,000</u>	<u>48,880</u>
<b>EXPENDITURES</b>			
Current:			
General government - judicial:			
Personnel services and related benefits	240,000	237,409	12,311
Operating services	62,000	64,724	(724)
Materials and supplies	20,000	24,101	3,899
Travel and other charges	28,750	26,449	2,260
Capital outlay	20,000	15,266	4,604
Intergovernmental		87	(87)
Total expenditures	<u>330,750</u>	<u>368,030</u>	<u>24,101</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	53,370	86,400	73,817
<b>OTHER FINANCING SOURCE</b>			
Sale of fixed assets	6,000		(6,000)
<b>EXCESS OF REVENUES AND OTHER SOURCE OVER EXPENDITURES</b>	59,370	86,400	67,817
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>251,874</u>	<u>258,051</u>	<u>77</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$311,240</u>	<u>\$344,451</u>	<u>\$27,108</u>

The accompanying notes are an integral part of this statement.



UNION PARISH CLERK OF COURT  
Farmersville, Louisiana

Notes to the Financial Statements  
As of and For the Year Ended June 30, 1998

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

As provided by Article V, Section 28 of the Louisiana Constitution of 1994, the clerk of court serves as the ex-officio notary public, the recorder of conveyances, mortgages and other acts, and shall have other duties and powers provided by law. The clerk of court is elected for a term of four years.

**A. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Union Parish Police Jury is the financial reporting entity for Union Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria determining which component units should be considered part of the Union Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the police jury to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.

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

3. Organizations for which the reporting entity financial statements would be subauditing 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**  
Pineville, Louisiana  
Notes to the Financial Statements (Continued)

**Governmental Fund - General Fund**

The General Fund, as provided by Louisiana Revised Statute 15:780, 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 73 per cent of fixed assets are valued at estimated historical costs based on the actual costs of like items while the remaining 28 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, 1988.

**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 measurable or 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 acceptable to account.

**Expenditures**

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

**Other Financing Sources**

Sales of fixed assets are accounted for as other financing sources and are recognized when the underlying event (sale) has occurred.

**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, 1998, the clerk has cash (book balances) totaling \$797,318 as follows:

Demand deposits	\$261,613
Time deposits	<u>435,695</u>
Total	<u>\$797,318</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, 1998, are secured as follows:

Bank Balances	<u>\$892,392</u>
Federal deposit insurance	\$718,672
Pledged securities (non-collateralized)	<u>793,384</u>
Total	<u>\$1,584,046</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 *Miscellaneous 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 \$5,084 at June 30, 1998, are as follows:

Class of receivable:

Fees, charges, and commissions for services:

Recordings	\$3,768
Copies	945
Mortgage certificates	222
Cancellations	85
Court attendance	280
Certified copies	62
Miscellaneous	<u>102</u>
Total	<u>\$5,084</u>

3. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in office furnishings and equipment follows:

Balance at July 1, 1997	\$79,217
Additions	15,396
Deletions	<u>None</u>
Balance at June 30, 1998	<u>\$94,613</u>

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

**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.

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 Brickstone Avenue, Suite 88, Baton Rouge, Louisiana 70805, 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 10.0 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 11:145, 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, 1995, 1997, and 1998, were \$17,268, \$37,815, and \$22,662, 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.

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

6. CHANGES IN AGENCY FUND BALANCES

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

	Advance Deposit Fund	Registry of Court Fund	Total
Balance at July 1, 1987	\$167,406	\$216,827	\$384,233
Additions	324,020	194,841	518,861
Deletions	(512,560)	(289,214)	(801,774)
Balance at June 30, 1988	<u>\$208,866</u>	<u>\$211,454</u>	<u>\$420,320</u>

7. LITIGATION AND CLAIMS

The Union Parish Clerk of Court is not involved in any litigation at June 30, 1988, nor is she aware of any unasserted claims.

8. 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  
Ferrisville, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULE JS  
*As of and for the Year Ended June 30, 1998*

**FIDUCIARY FUND TYPE - AGENCY FUNDS**

**ADVANCE DEPOSIT FUND**

The Advance Deposit Fund, as provided by Louisiana Revised Statute 15:842, 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 15:475, 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, 1998

	AFFRANCHI DEPOSIT FUND	SHIRLEY DE-COURT FUND	TOTAL
	<u>      </u>	<u>      </u>	<u>      </u>
<b>ASSETS</b>			
Cash and cash equivalents	<u>\$225,664</u>	<u>\$211,454</u>	<u>\$437,118</u>
<b>LIABILITIES</b>			
Due to:			
General Fund	\$24,778		\$24,778
Others	<u>208,886</u>	<u>\$211,454</u>	<u>420,340</u>
<b>TOTAL LIABILITIES</b>	<u>\$223,664</u>	<u>\$211,454</u>	<u>\$435,118</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, 1998

	AGENCY DEPOSIT (1997)	REGISTERED OF COURT (1998)	TOTAL
<b>UNSETTLED DEPOSITS AT JUNE 30, 1997</b>	<u>\$187,426</u>	<u>\$736,827</u>	<u>\$924,253</u>
<b>ADDITIONS</b>			
Suits and successions	912	160,000	160,912
Advance deposits	312,984		312,984
Witness deposits	101		101
Transfers to witness	10,629		10,629
Interest earned on investments		4,941	4,941
Total additions	<u>324,626</u>	<u>164,941</u>	<u>489,567</u>
Total	<u>511,496</u>	<u>801,768</u>	<u>1,313,244</u>
<b>REDUCTIONS</b>			
Clerk's costs (transferred to General Fund)	155,262	4,617	159,879
Sentences to 180 days		188,543	188,543
Appraisals, auctions, keepers, etc.	3,825		3,825
Sheriff's fees	36,188	5,820	42,008
Transfer to witness	10,629		10,629
State treasurer	15,964		15,964
Judicial fund	13,260		13,260
Refunds	70,550		70,550
Other reductions	18,143	1,824	19,967
Total reductions	<u>312,566</u>	<u>196,214</u>	<u>508,780</u>
<b>UNSETTLED DEPOSITS AT JUNE 30, 1998</b>	<u>\$208,886</u>	<u>\$605,454</u>	<u>\$814,340</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 Code*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



## Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting

### UNION PARISH CLERK OF COURT Farmerville, Louisiana

I have audited the general purpose financial statements of the Union Parish Clerk of Court as of and for the year ended June 30, 1998 and have issued my report thereon dated August 3, 1998. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

#### **Compliance**

As part of obtaining reasonable assurance about whether the Union Parish Clerk of Court's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial amounts. However, providing an opinion on compliance with these provisions was not an objective of my audit and, 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*.

#### **Internal Control Over Financial Reporting**

In planning and performing my audit, I considered the Union Parish Clerk of Court's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the 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 over financial reporting and its operation that I consider to be material weaknesses.

VERNON COON  
CHARTERED ACCOUNTANT  
FARMERVILLE, LOUISIANA  
1998-1999 FISCAL YEAR  
REVENUES  
EXPENSES  
NET REVENUES  
ASSETS  
LIABILITIES  
NET ASSETS

VERNON COON  
CHARTERED ACCOUNTANT  
FARMERVILLE, LOUISIANA  
1998-1999 FISCAL YEAR  
REVENUES  
EXPENSES  
NET REVENUES  
ASSETS  
LIABILITIES  
NET ASSETS

UNION PARISH CLERK OF COURT  
Farmville, Louisiana  
Independent Auditor's Report on Compliance  
And Internal Control Over Financial Reporting, etc.  
June 30, 1998

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  
August 5, 1998

UNION PARISH CLERK OF COURT  
Farmersville, Louisiana

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 1998

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of Union Parish Clerk of Court.
2. No instances of noncompliance material to the financial statements of Union Parish Clerk of Court were disclosed during the audit.
3. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control Structure.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

None



UNION PARISH CLERK OF COURT  
Farmerville, Louisiana

Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 1998

There were no audit findings reported in the audit for the year ended June 30, 1998.