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ALLEN PARISH CLERK OF COURT
Oberlin, Louisiana

Financial Report

Two Years Ended June 30, 1998

These provisions of public law, the
subject is a public document. A
copy of the report has been returned
to the clerk of court, or his/her
office and will be available for
inspection. The report is available for
public inspection at the State
Department of the Legislative Audi-
tor and, where appropriate, at the
office of the parish clerk of court.

Release Date JAN 13 1998

Roger T. Solomon, CPA, Inc.

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Royce T. Schimmi, CPA, Inc.
Orbis, LA

ROYCE T. SCIMEML, CPA, INC.



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Certified Public Accountants

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Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

**RESPONSIBLE OFFICIAL: HARRINGTON
ALLEN PARISH CLERK OF COURT
Orleans, Louisiana**

I have audited the accompanying general purpose financial statements of Allen Parish Clerk of Court, a component unit of the Allen Parish Police Jury, as of and for the two years ended June 30, 1998, as listed in the table of contents. These general purpose financial statements are the responsibility of the Clerk of Court. 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. These 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 Allen Parish Clerk of Court at June 30, 1998, and the results of operations for the two years ended June 30, 1998, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated December 28, 1998, on my consideration of Allen Parish Clerk of Court's internal control over financial reporting, and my tests of compliance with certain provisions of laws, regulations, contracts and grants.

Royce T. Scimeml, CPA, Inc.

Royce T. Scimeml, CPA, Inc.
December 29, 1998

GENERAL PURPOSE FINANCIAL STATEMENTS

ALLEN PARISH CLERK OF COURT
 Orleans, Louisiana

Continued Balance Sheet - All Fund Types and Account Groups
 June 30, 1999

	Governmental Fund Type	Proprietary Fund Type	Account Group General Fund Acct.	Total	
	General	General	General	Governmental Only	Total
ASSETS					
Cash	\$	\$ 221,266	\$	\$ 221,266	\$ 13,545
Intermediary Deposits	445,885	199,222		645,107	645,107
Receivables	15,215			15,215	11,126
Furniture, Fixtures and Equipment			116,665	116,665	128,819
Total assets	\$ 466,295	\$ 420,488	\$ 116,665	\$ 1,003,448	\$ 758,497
LIABILITIES AND FUND EQUITY					
Accounts payable	\$ 1,332	\$	\$	\$ 1,332	\$ 1,808
Accrued liabilities	4,299			4,299	3,847
Due to Suppliers		412,346		412,346	411,907
Total liabilities	5,631	412,346		417,977	417,562
Fund Equity:					
Investment in general fixed assets			134,665	134,665	134,418
Fund balance - Unexpended and unassigned	479,360			479,360	379,371
Fund balance - Restricted	26,663			26,663	
Total fund equity	496,023		134,665	630,688	513,789
Total liabilities and fund equity	\$ 466,295	\$ 420,488	\$ 134,665	\$ 1,048,635	\$ 758,497

The accompanying notes are an integral part of these financial statements.

Statement of Revenues, Expenditures, and Changes in Fund Balances -
 Budget (GAAP Basis) and Actual -
 Governmental Fund Type - General Fund
 Year Ended June 30, 1998 & 1997

	1998		1997		
	Budget	Actual	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:					
Licensed and permits	\$ 5,000	\$ 4,100	\$ 4,000	\$ 4,000	\$ 0
Fees, charges, and commissions for services -					
Court costs, fees and charges	31,000	30,346	46,000	30,916	9,084
Fees for recording legal documents	211,000	195,000	287,000	200,128	86,872
Fees for certified copies	20,000	40,000	20,000	24,000	4,000
Intergovernmental	36,000	72,000	0	0	0
Interest earnings	10,000	20,000	10,000	14,000	4,000
Total revenues	238,000	271,546	377,000	259,044	117,956
Expenditures:					
Current -					
Personal services and related benefits	271,000	297,877	(18,000)	298,899	1,899
Operating services	41,000	54,941	4,000	21,618	(21,618)
Materials and supplies	30,000	17,494	9,000	21,604	1,604
Capital Outlay	10,000	0	0	0	0
Total expenditures	372,000	470,312	311,000	342,121	130,191
of financial cost expenditures	19,000	211,000	19,000	129,000	62,000
Fund balances, beginning of year	228,000	228,000	0	189,000	139,000
Fund balances, end of year	\$ 228,000	\$ 271,546	\$ 166,000	\$ 236,923	\$ 105,923

The accompanying notes are an integral part of these financial statements.

ALLEN PARISH CLERK OF COURT
Orleans, Louisiana

Notes to Financial Statements

June 30, 2008 & 1997

(1) **Summary of Significant Accounting Policies**

As provided by Article V, Section 28 of the Louisiana Constitution of 1974, 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. A clerk of court is elected for a term of four years.

The accounting and reporting policies of the Allen Parish Clerk of Court conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 14:315 and to the industry audit guide, *Standards of State and Local Governmental Units*.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

As the governing authority of the parish, for reporting purposes, the Allen Parish Police Jury is the financial reporting entity for Allen 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 the 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 for determining which component unit should be considered part of the Allen Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set both 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 financially dependent on the police jury.

ALLEN PARISH CLERK OF COURT
Orlinda, Louisiana

Notes to Financial Statements - Continued

June 30, 1998 & 1997

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 provides financial benefits that make the clerk of court financially dependent, the clerk of court was determined to be a component unit of the Allen 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.

D. Fund Accounting

The accounts of the Allen Parish Clerk of Court are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Revenues are accounted for in those individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

General Fund

The General Fund, as provided by Louisiana Revised Statute 13:081, is the principal fund of the Allen Parish Clerk of Court and is used to account for the operations of the Clerk of Court's office. The various fees and charges due to the Clerk of Court's office are accounted for in this fund. General operation expenditures are paid from this fund.

Agency Funds

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

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement basis applied.

The Allen Parish Clerk of Court's records are maintained on a modified accrual basis of accounting. The governmental funds use the following practices in recording revenues and expenditures:

ALLEN PARISH CLERK OF COURT
Orleans, Louisiana

Notes to Financial Statements - Continued

June 30, 1998 & 1997

Revenues

Recordings, cancellations, mortgages certificates, certified copies, court attendance, writs and executions, intergovernmental revenues, interest earned on interest-bearing deposits, and criminal costs are recorded in the year in which they are earned.

Substantially all other revenues are recorded when received.

Expenditures

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

D. Budgetary Accounting

A budget for the General Fund is prepared on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally prepared or as amended by the Clerk of Court. All budgetary appropriations lapse at the end of each fiscal year.

E. Fixed Assets

Fixed assets used in governmental fund type operations (general fund assets) are accounted for in the General Fixed Assets Account Group rather than in the General Fund. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated historical cost if historical cost is not available. The amount of fixed asset costs estimated is immaterial.

The account group is not a "fund". It is concerned only with the measurement of financial position, not with measurement of results of operations.

F. Interest-Bearing Deposits

Interest-bearing deposits are stated at cost, which approximates market.

G. Bad Debt

Uncollectible amounts due for receivables are recognized as bad debts by direct write-off at the time information becomes available which would indicate the uncollectibility of the particular receivable. Although the specific charge-off method is not in conformity with generally accepted accounting principles (GAAP), an allowance for uncollectible amounts receivable is made due to immateriality as June 30, 1998 & 1997.

H. Vacation and Sick Leave

Employees of the Clerk of Court's office earn one to three weeks of vacation and 12 days of sick leave each year. Vacation and sick leave need be used in the year earned. At June 30,

ALLEN PARISH CLERK OF COURT
 Iberia, Louisiana

Notes to Financial Statements - Continued

June 30, 1998 & 1997

1998 & 1997, the employees of the Clerk of Court have no accumulated and vested leave benefits required to be reported in accordance with generally accepted accounting principles.

I. Inventories

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Allen Parish Clerk of Court as an extension of formal budgetary integration in the funds.

J. Total Columns on Combined Balance Sheet

Total columns on the Combined Balance Sheet are captioned "Miscellaneous Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do 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.

K. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the government's financial position and operations. However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in each of the statements since their inclusion would make the statements overly complex and difficult to read.

(7) Cash and Interest-Bearing Deposits

Under state law, the Clerk of Court may deposit funds within a third agent bank located in the parish or congressional district that is 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 of Court may also invest in United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30 1998 & 1997, the Clerk of Court has cash and cash equivalents (bank balances) totaling \$409,128 and \$404,398 respectively, as follows:

	<u>1998</u>		
	Iberia National Bank	Cameron Bank	Total
Demand deposits:			
Non-interest-bearing	\$	\$ 22,004	\$ 22,004
Interest-bearing	422,946	324,158	747,104
Time deposits	---55,000	---25,000	---80,000
Total	\$ 487,946	\$ 371,162	\$ 859,108

ALLEN PARISH CLERK OF COURT
 Opelousas, Louisiana

Notes to Financial Statements - Continued

June 30, 1998 & 1997

	1997		Total
	Hibernia National Bank	Cameron State Bank	
Demand deposits			
Non-interest-bearing	\$	\$ 13,543	\$ 13,543
Interest-bearing	298,060	541,782	839,842
Time deposits	<u>61,000</u>	<u>21,000</u>	<u>82,000</u>
Total	<u>\$ 3,274,082</u>	<u>\$ 3,085,323</u>	<u>\$ 6,359,405</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. Deposit balances (bank balances) at June 30, 1998 & 1997, are secured as follows:

	1998		1997	
	Hibernia National Bank	Cameron State Bank	Hibernia National Bank	Cameron State Bank
Bank balances	\$499,316	\$111,568	\$ 251,628	\$ 411,312
Securities pledged (Category 3)	419,781	118,800	171,546	285,923
Federal deposit insurance	<u>359,885</u>	<u>127,828</u>	<u>189,889</u>	<u>111,543</u>
	<u>\$1,278,982</u>	<u>\$358,200</u>	<u>\$ 521,063</u>	<u>\$ 808,778</u>
Over (Under) secured deposits	<u>\$ 356,011</u>	<u>\$ 29,436</u>	<u>\$ 1,292,127</u>	<u>\$ 1,172,129</u>

Pledged securities in Category 3 include unsecured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Clerk of Court's name. Even though the pledged securities are considered uncollateralized (Category 3) Louisiana Revised Statute 39:1279 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 30 days of being notified by the Clerk of Court that the fiscal agent has failed to pay deposited funds upon demand.

17) Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

ALLEN PARISH CLERK OF COURT
Orleans, Louisiana

Notes to Financial Statements - Continued

June 30, 1998 & 1997

1998	Balance 0061837	Additions	Debitons	Balance 062855
Furniture, fixtures and equipment	<u>\$121,410</u>	<u>\$ 20,000</u>	<u>\$ _____</u>	<u>\$141,410</u>
1997	Balance 0061796	Additions	Debitons	Balance 062097
Furniture, fixtures and equipment	<u>\$111,587</u>	<u>\$ 2,813</u>	<u>\$ _____</u>	<u>\$114,400</u>

(4) Pension Plan

Substantially all employees of the Allen Parish Clerk of Court are members of the Louisiana Clerks of Court Retirement and Relief Fund (System), a multiple-employer (non-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees.

All regular employees earning at least \$100 per month and who are under the age of 55 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 retirement benefits, payable monthly for life, equal to 3 percent of their final-average salary for each year of credited service, not to exceed 180 percent of their final-average salary. Final-average salary is the employee's average salary over the 30 consecutive or joint months that produce the highest average. Employees who terminate with at least 12 years of service and who do not withdraw their employee-contributions may retire at or after age 55 and receive the benefits accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

Contributions to the system 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. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:025, the employer's 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 following provides certain disclosures for the Clerk of Court and the retirement system that are required by GASB Codification Section 208.129 for the year ended June 30, 1998 & 1997:

	1998	1997
Contribution rates		
Employee	<u>8.20%</u>	<u>8.21%</u>
Employer	<u>20.00%</u>	<u>19.00%</u>
Total current year payroll	<u>\$ 214,247</u>	<u>\$ 192,645</u>
Total current year covered payroll	<u>\$ 228,116</u>	<u>\$ 183,629</u>

ALLEN PARISH CLERK OF COURT
Bossier, Louisiana

Notes to Financial Statements - Continued

June 30, 1998 & 1997

	1998		
	Percent	Amount	Actual
Contributions required by statute:			
Employees	8.25 %	\$ 15,149	\$ 15,149
Employer	4.965%	...19,888	...20,835
Total	13.215%	\$ 35,037	\$ 35,984
Retirement System:			
Estimated payroll for current year			\$ 51,504,476
Dollar amount			\$ 3,413,178
Percent of estimated payroll			...6.63%
For the year ended June 30, 1998:			
Retirement System:			
Net assets available			\$ 183,489,663
Pension benefit obligation			...294,120,432
Unfunded pension benefit obligation			\$ 110,630,769
	1997		
	Percent	Amount	Actual
Contributions required by statute:			
Employees	8.25 %	\$ 15,149	\$ 15,149
Employer	4.965%	...19,889	...20,835
Total	13.215%	\$ 35,038	\$ 35,984
Retirement System:			
Estimated payroll for current year			\$ 48,501,564
Dollar amount			\$ 3,057,638
Percent of estimated payroll			...6.31%
For the year ended June 30, 1997:			
Retirement System:			
Net assets available			\$ 151,304,291
Pension benefit obligation			...169,413,892
Unfunded pension benefit obligation			\$ 18,109,601

ALLEN PARISH CLERK OF COURT
 Oberlin, Louisiana

Notes to Financial Statements - Continued

June 30, 1998 & 1997

The pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rated benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis. Since progress made in accumulating sufficient assets to pay benefits when due, and make contributions among FERS and employees. The System does not make separate measurements of assets and pension benefit obligations for individual employees.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1998 & 1997 comprehensive annual financial report. The Allen Parish Clerk of Court does not guarantee the benefits granted by the System.

(N) Changes in Agency Fund Balances

A summary of changes in agency fund restricted deposits follows:

	<u>1998</u>			
	Unrestricted Deposits \$1,000,000	Additions	Reductions	Unrestricted Deposits \$6,000,000
Agency Funds:				
Advance Deposit I	\$ 1,180	\$ 80	\$ 90	\$ 1,180
Advance Deposit III	252,260	101,295	263,260	290,295
Registry of Court	188,088	43,493	80,487	151,094
Total	<u>\$421,528</u>	<u>\$154,768</u>	<u>\$344,837</u>	<u>\$431,459</u>

	<u>1997</u>			
	Unrestricted Deposits \$3,129,000	Additions	Reductions	Unrestricted Deposits \$6,700,000
Agency Funds:				
Advance Deposit I	\$ 1,284	\$ 60	\$ 83	\$ 1,281
Advance Deposit III	223,691	286,007	236,748	272,950
Registry of Court	118,120	188,588	33,371	373,337
Total	<u>\$343,095</u>	<u>\$474,655</u>	<u>\$370,102</u>	<u>\$447,938</u>

(O) Litigation and Claims

The Allen Parish Clerk of Court is a defendant in five pending lawsuits. They are related lawsuits stemming from a misadministered mortgage in the Allen Parish Mortgage Index. The real estate associated with this misadministered mortgage was sold, and the seller did not pay the mortgage off at the time of the sale. As a result the buyers of the property and their attorney have filed suit for a maximum of \$100,000.

ALLEN PARISH CLERK OF COURT
Orlinda, Louisiana

Notes to Financial Statements - Continued

June 30, 1998 & 1997

James and Christine Insurance is maintained for this type of event and the required \$4,500 deductible has been paid. The Allen Parish Clerk of Court expects to obtain a favorable judgment in the case. However, the ultimate outcome of this litigation is unknown at the present time. Accordingly, no provision for any liability that might result has been made in the accompanying financial statements.

(7) Expenditures of the Clerk of Court Paid by the Parish Police Jury

The Clerk of Court's office is located in the Allen Parish Courthouse. The upkeep and maintenance of the courthouse is paid by the Allen Parish Police Jury. Certain operating expenditures of the Clerk of Court's office are paid by the parish police jury. The fixed assets purchased and included in the general fixed assets account group are the only amounts included in the accompanying financial statements. These expenditures are summarized as follows:

	1998	1997
Furniture, fixtures and equipment	\$ 3,052	\$ 2,813
Office supplies	8,156	12,796
Total	\$11,208	\$15,609

(8) Receivables

The receivables of \$48,915 and \$13,126 as June 30, 1998 & 1997 are as follows:

	1998	1997
Mortgage Certificates	\$ 1,287	\$ 480
Cancellations	435	305
Certified copies	4,807	874
Recordings	11,942	11,233
Court Dates (Police Jury)	344	
Total	\$18,815	\$13,892

(9) Restricted Fund Equity

Restriction of equity shows amounts that are not appropriate for expenditures or are legally restricted for specific uses. The purpose of the restriction is for computer purchases funded by the Family Hall.

(10) Long Term Liabilities

The Allen Parish Clerk of Court has entered into a four year operating lease with the Xerox Corporation for the use of a copier. During the two years ended June 30, 1998, rentals under long term lease obligations were \$3,439 per year. Future obligations over the terms of the long-term lease as of June 30, 1998 are:

ALLEN PARKER CLINE, OF COUNTY
Clarks, Louisiana

Notes to Financial Statements - Continued

June 30, 1998 & 1997

Year Ended June 30	Amount
1998	\$3,419
1997	2,806
Thereafter	—
Total	\$6,225

(11) Income Fund Balance

R.S. 13:789 requires that every four years (at the close of the term of office) the clerk of court must pay the parish treasurer the portion of the General Fund's fund balance that exceeds one-half of the revenues of the clerk's last year of his term of office. At June 30, 1998 & 1997 there was no amount due the parish treasurer at this time, not the last year of the clerk's four-year term of office, and no determination of the amount that will be due, if any, can be made at this time.

ROYCE T. SCIMEMI, CPA, INC.



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American Institute of
Certified Public Accountants

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Institute of Louisiana
Certified Public Accountants

Independent Auditor's Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of the General Purpose Financial Statements Performed in Accordance with Government Auditing Standards

MEMORANDUM **GERALD BARRINGTON**
ALLEN PARISH CLERK OF COURT
Orleans, Louisiana

I have audited the general purpose financial statements of Allen Parish Clerk of Court, a component unit of the Allen Parish Police Jury, as of and for the two years ended June 30, 1998, and have issued my report thereon dated December 29, 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 Allen Parish Clerk of Court's general purpose 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 statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and accordingly, I do not express such an opinion. The results of my tests disclose 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 Allen 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 general purpose 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 allow to a relatively low level of risk that misstatements in amounts that would be

ALLEN PARISH CLERK OF COURT
Compliance and Internal Control Report (Continued)

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 over financial reporting and its operation that I consider to be material weaknesses.

This report is intended for the information of Allen Parish Clerk of Court and the Allen Parish Police Jury. However, this report is a matter of public record and its distribution is not limited.

Royce T. Scimemi, CPA, Inc.
December 28, 1998

Royce T. Scimemi, CPA, Inc.

Royce T. Scimemi, CPA, Inc.
Orleans, LA