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**TENNES PARISH CLERK OF COURT**  
**St. Joseph, Louisiana**

**General Purpose Financial Statements**  
**With Independent Auditor's Report**  
**As of and for the Years Ended**  
**June 30, 1998 and 1997**  
**With Supplemental Information Schedules**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The 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.

Release Date: **JAN 27 1999**

**Wagnersack & Associates (APAC)**  
Certified Public Accountants  
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**TENNESSEE PARISH CLERK OF COURT**  
**St. Joseph, Louisiana**

General Purpose Financial Statements  
 With Independent Auditor's Report  
 As of and For the Years Ended  
 June 30, 1998 and 1997  
 With Supplemental Information Schedules

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**TENNESSEE PARISH CLERK OF COURT**  
**St. Joseph, Louisiana**

**General Purpose Financial Statements**  
**With Independent Auditor's Report**  
**As of and For the Years Ended**  
**June 30, 2009 and 2007**  
**With Supplemental Information Schedules**

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## INDEPENDENT AUDITOR'S REPORT

Honorable Ernest Miles  
Tensas Parish Clerk Of Court  
St. Joseph, Louisiana

We have audited the accompanying general-purpose financial statements of the Tensas Parish Clerk of Court, component unit of the Tensas Parish Police Jury, as of June 30, 1998, and for each of the years in the two year period then ended, as listed in the table of contents. These general-purpose financial statements are the responsibility of the Tensas Parish Clerk of Court's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Louisiana Governmental *Trust Funds*, issued by the Louisiana Legislative Auditors and the Louisiana Society of Certified Public Accountants. These standards require that we 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 financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Tensas Parish Clerk of Court as of June 30, 1998, and the results of its operations for the two years then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated November 10, 1998, on our consideration of Tensas Parish Clerk of Court's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying 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 Tensas 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 our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

*Waguespak & Associates (APAC)*

Belle Rose, Louisiana  
November 18, 1998

Members of Society of Louisiana Certified Public Accountants and  
American Institute of Certified Public Accountants

**GENERAL-PURPOSE FINANCIAL STATEMENTS  
(OVERVIEW)**

**TEXAS PARISH CLERK OF COURT**  
**St. Joseph, Louisiana**

Statement A

**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 Assets	Total (In combination Only)
<b>ASSETS AND OTHER DEBITS</b>				
Cash	\$ 30,219	\$ 81,117	\$ -	\$ 111,336
Receivables	3,965	-	-	3,965
Office furnishings and equipment	-	-	79,084	79,084
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 34,184</b>	<b>\$ 81,117</b>	<b>\$ 79,084</b>	<b>\$ 194,385</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 1,293	\$ -	\$ -	\$ 1,293
Payroll withholdings payable	1,700	-	-	1,700
Unsettled deposits due to others	-	81,117	-	81,117
<b>Total Liabilities</b>	<b>\$ 2,993</b>	<b>\$ 81,117</b>	<b>\$ -</b>	<b>\$ 84,110</b>
<b>Fund Equity:</b>				
Investment in general fund assets	-	-	79,084	79,084
Fund balance - unreserved - undesignated	30,946	-	-	30,946
<b>Total Fund Equity</b>	<b>\$ 30,946</b>	<b>\$ -</b>	<b>\$ 79,084</b>	<b>\$ 110,076</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 34,184</b>	<b>\$ 81,117</b>	<b>\$ 79,084</b>	<b>\$ 194,385</b>

The accompanying notes are an integral part of this statement.

**TEXAS PARISH CLERK OF COURT**  
**St. Joseph, Louisiana**

Statement B

**All Fund Types and Account Groups**  
**Combined Balance Sheet, June 30, 1997**

	Governmental Fund Type - General Fund	Fiduciary Fund Type - Agency Funds	Account Group - General Fund Assets	Total (Governmental Only)
<b>ASSETS AND OTHER DEBITS</b>				
Cash	\$ 15,750	\$ 212,000	\$ -	\$ 227,750
Receivables	5,814	-	-	5,814
Other fundings and equipment	-	-	83,145	83,145
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 21,564</b>	<b>\$ 212,000</b>	<b>\$ 83,145</b>	<b>\$32,113</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 2,003	\$ -	\$ -	\$ 2,003
Payroll withholdings payable	1,083	-	-	1,163
Unsettled deposits due to others	-	203,580	-	203,580
<b>Total Liabilities</b>	<b>3,249</b>	<b>203,580</b>	<b>-</b>	<b>207,629</b>
<b>Fund Equity:</b>				
Investment in general fund assets	-	-	83,145	83,145
Fund balance - unexpended - undesignated	18,315	-	-	18,315
<b>Total Fund Equity</b>	<b>18,315</b>	<b>-</b>	<b>83,145</b>	<b>101,460</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 21,564</b>	<b>\$ 203,580</b>	<b>\$ 83,145</b>	<b>\$ 308,113</b>

The accompanying notes are an integral part of this statement.

**TEKSAH PARISH CLERK OF COURT  
St. Joseph, Louisiana**

Statement C

**Governmental Fund Type - General Fund  
Statement of Revenues, Expenditures, and  
Changes in Fund Balance  
For the Years Ended June 30, 1998 and 1997**

	1998	1997
<b>REVENUES</b>		
Intergovernmental Revenues:		
Federal grant - Brady bill via Louisiana Supreme Court	\$ 33,014	\$ -
State grant - appropriation from Clerk's Supplemental Fund	11,505	8,100
Licenses and permits - marriage licenses	5,113	3,311
Fees, charges, and considerations for services:		
Court costs, fees, and charges	29,218	61,000
Fees for recording legal documents	73,348	75,378
Fees for certified copies of documents	18,000	21,081
Use of money and property - interest earnings	344	158
Miscellaneous	25,123	18,282
Total revenues	298,565	187,862
<b>EXPENDITURES</b>		
General government - judicial:		
Current:		
Personnel services and related benefits	157,870	129,000
Operating services	26,183	28,328
Materials and supplies	18,000	6,617
Travel and other charges	4,707	3,700
Capital outlay	37,196	172
Total expenditures	253,956	168,817
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	45,609	19,045
<b>FUND BALANCE AT BEGINNING OF THE YEAR</b>	18,318	3,161
<b>FUND BALANCE AT END OF THE YEAR</b>	\$ 64,187	\$ 22,206

\*The accompanying notes are an integral part of this statement.



**TENNESSEE PARISH CLERK OF COURT  
St. Joseph, Louisiana**

Statement D

**Governmental Fund Type - General Fund  
Statement of Revenues, Expenditures, and  
Changes in Fund Balance - Budget (GLAP Study) and Actual  
For the Year Ended June 30, 1998**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
<i>Intergovernmental Revenues:</i>			
Federal grant - Brady Bill via Louisiana Supreme Court	\$ 10,514	\$ 10,514	\$ -
State grant - appropriation from Clerk's Supplemental Fund	11,335	11,335	-
Licenses and permits - marriage licenses	1,250	1,015	(235)
<i>Fees, charges, and commissions for services:</i>			
Court costs, fees, and charges	87,184	79,210	(7,974)
Fees for recording legal documents	74,060	72,349	(1,711)
Fees for certified copies of documents	19,700	19,600	(100)
Use of money and property - interest earnings	-	344	344
Miscellaneous	10,860	11,331	471
Total revenues	<u>215,613</u>	<u>212,803</u>	<u>(2,810)</u>
<b>EXPENDITURES</b>			
<i>General government - judicial:</i>			
<i>Current:</i>			
Personnel services and related benefits	156,021	157,872	(1,851)
Operating services	39,685	36,181	(3,504)
Materials and supplies	6,691	6,660	(31)
Travel and other charges	11,370	4,787	(6,583)
Capital outlay	36,400	37,196	(796)
Total expenditures	<u>250,167</u>	<u>252,696</u>	<u>(2,529)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>			
	31,446	3,698	(27,748)
<b>FUND BALANCE AT BEGINNING OF THE YEAR</b>			
	<u>21,261</u>	<u>18,508</u>	<u>(2,753)</u>
<b>FUND BALANCE AT END OF THE YEAR</b>			
	<u>\$ 52,712</u>	<u>\$ 22,206</u>	<u>\$ (30,506)</u>

The accompanying notes are an integral part of this statement.

**TERREBONNE PARISH CLERK OF COURT**  
**St. Joseph, Louisiana**

Statement 1

**Governmental Fund Type - General Fund**  
**Statement of Revenues, Expenditures, and**  
**Change in Fund Balance - Budget (GAAP Basis) and Actual**  
**For the Year Ended June 30, 2007**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
<b>Intergovernmental Revenues</b>			
State grant - appropriation from Clerk's Supplemental Fund	\$ 8,000	\$ 8,000	\$ -
Licenses and permits - marriage licenses	1,212	1,211	(1)
<b>Fees, charges, and commissions for services:</b>			
Court costs, fees, and charges	62,814	64,906	(2,092)
Fees for recording legal documents	15,031	15,276	(245)
Fees for certified copies of documents	21,201	21,201	(899)
Use of money and property - interest earnings	-	136	136
Miscellaneous	15,216	16,232	1,016
Total revenues	<u>123,464</u>	<u>126,662</u>	<u>-</u>
<b>EXPENDITURES</b>			
<b>General government - judicial</b>			
<b>Current:</b>			
Personal services and related benefits	129,889	129,889	830
Contracting services	24,820	28,224	(3,404)
Materials and supplies	4,388	4,637	(249)
Travel and other charges	3,089	3,782	(693)
Capital outlay	715	715	-
Total expenditures	<u>162,801</u>	<u>167,227</u>	<u>(3,246)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>16,413</b>	<b>15,067</b>	<b>(3,246)</b>
<b>FUND BALANCE AT BEGINNING OF THE YEAR</b>	<b>3,151</b>	<b>3,151</b>	<b>-</b>
<b>FUND BALANCE AT END OF THE YEAR</b>	<b><u>3, 21,064</u></b>	<b><u>3, 18,718</u></b>	<b><u>3, 15,240</u></b>

The accompanying notes are an integral part of this statement.

**TENNESSEE PARISH CLERK OF COURT**  
**St. Joseph, Louisiana**

**Notes to the Financial Statements**  
**As of and For the Year Ended June 30, 1998 and 1997**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the clerk of court serves as the ex-officio notary public, the ex-officio conservator, mortgages and other acts, and has other duties and powers provided by law. The clerk of court is elected for a term of four years.

**1. BASIS OF PRESENTATION**

The accompanying general-purpose financial statements of the Texas Parish Clerk of Court have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

**2. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Texas Parish Police Jury is the financial reporting entity for Texas 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 units should be considered part of the Texas Parish Police Jury for financial reporting purposes. The basic criteria for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria include:

Appointing a voting majority of an organization's governing body, and

\* The ability of the police jury to impose its will on that organization and/or

\* The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.

Organizations for which the police jury does not appoint a voting majority but are financially dependent on the police jury.

Organizations for which the reporting entity financial statements would be misleading, if items of the organization it was 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 provided funds for equipment and fixtures of the clerk of court's office, the clerk of court was determined to be a component unit of the Texas Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on funds maintained by the clerk of court and do not present information on the police jury, the general government services provided by that government unit, or the other governmental units that comprise the financial reporting entity.

**3. FUND ACCOUNTING**

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

**TERMINAL PARISH CLERK OF COURT**  
St. Joseph, Louisiana

**Notes to the Financial Statements - Continued**  
**As of and For the Year Ended June 30, 1998 and 1997**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities (general fund assets and general long-term obligations) that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds are classified into two categories: governmental (General Fund) and fiduciary (Agency Funds). These funds are described as follows:

**General Fund**

The General Fund, as provided by Louisiana Revised Statute 13:214, 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.

**Agency Funds**

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

**4. 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 refers to the timing of the measurements made, regardless of the measurement basis applied. The governmental funds are accounted for using a flow of current financial resources measurement basis. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting. 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 "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, certifications, court attendance, criminal costs, and other fees, charges, and commissions for services are recorded in the year in which they are earned.

Interest income on interest-bearing demand deposits is recorded monthly when the local bank credits the account and the income becomes available.

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

Based on the above criteria, recordings, court attendance, criminal costs, and other fees, charges, and commissions for services are treated as susceptible to accrual.

**Expenditures**

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

**TENNES PARISH CLERK OF COURT**  
**St. Joseph, Louisiana**

**Notes to the Financial Statements - Continued**  
**As of and For the Year Ended June 30, 1998 and 1997**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**1. BUDGET PRACTICES**

A proposed budget is made available for public inspection at least 60 days prior to a public hearing. The public hearing is held at the clerk'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 expenditures. Appropriations lapse at year-end and must be reappropriated for the following year to be expended.

**2. CASH**

Cash includes amounts in demand deposits and interest-bearing demand deposits. Under state law, the clerk of court may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

**3. FIXED ASSETS**

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported) in the general fixed assets account group. General fixed assets provided by the parish police jury are not recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost based on the actual costs of like items.

**4. VACATION AND SICK LEAVE**

All employees of the clerk of court's office earn two weeks of non-cumulative vacation leave each year. Sick leave is granted on a day-by-day basis, at the discretion of the clerk.

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

The total column on the balance sheet is captioned "interim/audited 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.

**NOTE B - CASH**

At June 30, 1998 and 1997, the clerk of court has cash and cash equivalents (check balances) totaling \$81,281 and \$234,000, respectively, as follows:

	<u>1998</u>	<u>1997</u>
Demand deposits	\$ 736	\$ 716
Interest-bearing demand deposits	<u>80,545</u>	<u>233,284</u>
Total	<u>\$ 81,281</u>	<u>\$ 234,000</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting funds) ultimately must be returned by federal deposit insurance as 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 controlled bank that is mutually acceptable to both parties.

**TENNES PARISH CLERK OF COURT**  
St. Joseph, Louisiana

**Notes to the Financial Statements - Continued**  
**As of and For the Year Ended June 30, 1998 and 1997**

**NOTE B - CASH - Continued**

As June 30, 1998 and 1997, the clerk has \$76,291 and \$243,778, respectively, in deposits (including bank balances). As of June 30, 1997, \$78,661 of the deposits exceeded the federal deposit insurance and pledged securities and therefore is considered uninsured and uninsured. The \$78,291 of deposits as of June 30, 1998 are insured from risk by federal deposit insurance.

**NOTE C - RECEIVABLES**

The General Fund receivables of \$1,565 and \$5,814 at June 30, 1998 and 1997, respectively, are as follows:

	1998	1997
<b>Class of Receivables</b>		
Licenses and permits	\$ -	\$ 136
Fees, charges, and commissions for services		
Court costs, fees, and charges	-	180
Fees for recording legal documents	3,118	4,739
Fees for certified copies of documents	455	759
Total	\$ 3,565	\$ 5,814

**NOTE D - CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in office furnishings and equipment follows:

Balance, July 1, 1996	\$ 98,545
Additions	775
Deletions	(18,227)
Balance, June 30, 1997	81,093
Additions	37,195
Deletions	(48,558)
Balance, June 30, 1998	\$ 70,000

**NOTE E - PENSION PLAN**

Essentially all employees of the Tensas Parish Clerk of Court are members of the Louisiana Clerks of Court Retirement and Relief Fund (System), a non-union, multiple-employer defined benefits 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 qualified 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, up to a maximum 60 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joint 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 benefits accrued to their date of termination. The System also provides death and disability benefits. Deposits are established or assessed by rate tables.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. This report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 11740 Independence Avenue, Suite 93, Baton Rouge, Louisiana 70806, or by calling (225) 283-3162.

**TENNESSEE PARISH CLERK OF COURT**  
St. Joseph, Louisiana

**Notes to the Financial Statements - Continued**  
**As of and For the Year Ended June 30, 1998 and 1997**

**NOTE E - PENSION PLAN - Continued**

Pilot members are required by state statute to contribute 0.25 percent of their annual covered salary and the Tennessee Parish Clerk of Court is required to contribute an actuarially determined rate. The current rate is 0.08 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 pilot members and the Tennessee Parish Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:143, the employee 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 Tennessee Parish Clerk of Court's contributions to the System for the years ending June 30, 1998, 1997, and 1996, were \$11,438, \$9,334, and \$13,318, respectively, equal to the required contributions for each year.

**NOTE F - LEASES**

The clerk of court has operating equipment leases at June 30, 1998. The minimum annual commitments under these noncancelable operating leases are as follows:

	<u>Equipment</u>
Fiscal year:	
1999	\$ 5,000
Total	\$ 5,000

**NOTE G - CHANGES IN AGENCY FUND BALANCES**

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

	<u>Advance Deposit Fund</u>	<u>Registry of Court Fund</u>	<u>Total</u>
Balance, July 1, 1996	\$ 48,183	\$ 873	\$ 49,056
Additions	77,077	273,723	350,800
Deductions	(79,485)	(189,293)	(268,778)
Balance, June 30, 1997	45,775	188,303	234,078
Additions	94,250	39,982	134,232
Deductions	(89,733)	(209,682)	(299,415)
Balance, June 30, 1998	\$ 60,292	\$ 18,603	\$ 78,895

**NOTE H - EXCESS FUND BALANCE**

R.S. 13:783 requires that every four years (at the close of the term of office) the clerk of court must pay the parish treasury 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 and 1997, there was no amount due the parish treasury in this way, nor 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.

**NOTE I - LITIGATION AND CLAIMS**

The Tennessee Parish Clerk of Court is not involved in any litigation at June 30, 1998, nor is he aware of any unasserted claims.

**TERREBE PARISH CLERK OF COURT**  
St. Joseph, Louisiana

*Notes to the Financial Statements – Continued*  
*As of and For the Year Ended June 30, 1998 and 1997*

**NOTE J - EXPENDITURES OF THE CLERK OF COURT PAID BY THE PARISH POLICE JURY**

The Terrebe 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 50:4713, is paid by the Terrebe Parish Police Jury.

**NOTE K - THE YEAR 2000 ISSUE**

The year 2000 issue is a result of shortcomings in many electronic data-processing systems and other equipment that may adversely affect operations in the year 1999 and beyond if these sensitive coding is not corrected. The Clerk of Court is aware of the year 2000 issue and is currently assessing all of its systems.



**SUPPLEMENTAL INFORMATION SCHEMATIC**

**TEPUSAN PARISH CLERK OF COURT  
St. Joseph, Louisiana**

**Supplemental Information Schedules  
As of and For the Year Ended June 30, 1999 and 1997**

**RECIPIENT FUND TYPE - AGENCY FUNDS**

**ADVANCE DEPOSIT FUND**

The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:441, 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.

TENNESSEE PUBLIC CLERK OF COURT  
St. Joseph, Louisiana

Schedule 3

fiduciary Fund Type - Agency Funds  
Continuing Balance Sheet, June 30, 1999

	Advance Deposit Fund	Expirey of Court Fund	Total
<b>ASSETS</b>			
Cash	<u>\$ 60,233</u>	<u>\$ 882</u>	<u>\$ 61,115</u>
<b>TOTAL ASSETS</b>	<u>\$ 60,233</u>	<u>\$ 882</u>	<u>\$ 61,115</u>
<b>LIABILITIES</b>			
Due to others	<u>\$ 60,233</u>	<u>\$ 882</u>	<u>\$ 61,115</u>
<b>TOTAL LIABILITIES</b>	<u>\$ 60,233</u>	<u>\$ 882</u>	<u>\$ 61,115</u>

The accompanying notes are an integral part of this statement.

TENNESSEE CLERK OF COURT  
St. Joseph, Louisiana

Schedule 2

Fiduciary Fund Type - Agency Funds  
Combining Balance Sheet, June 30, 1997

	Advance Deposit Fund	Registry of Court Fund	Total
<b>ASSETS</b>			
Cash	\$ 55,772	\$ 355,605	\$ 411,377
<b>TOTAL ASSETS</b>	<u>\$ 55,772</u>	<u>\$ 355,605</u>	<u>\$ 411,377</u>
<b>LIABILITIES</b>			
Due to others	\$ 55,772	\$ 355,605	\$ 411,377
<b>TOTAL LIABILITIES</b>	<u>\$ 55,772</u>	<u>\$ 355,605</u>	<u>\$ 411,377</u>

The accompanying notes are an integral part of this statement.

TENNESSEE PUBLIC CLERK OF COURT  
St. Joseph, Louisiana

Schedule 3

Fiduciary Fund Type - Agency Fund  
Combining Schedule of Changes in Unsettled  
Balances Due to Taxing Bodies and Others  
For the Year Ended June 30, 1998

	Advance Deposit Fund	Registry of Court Fund	Total
<b>UNSETTLED DEPOSIT DUE TO OTHERS AT BEGINNING OF YEAR</b>	<b>\$ 10,777</b>	<b>\$ 148,600</b>	<b>\$ 159,377</b>
<b>ADDITIONS</b>			
Deposits in suits	92,198	38,657	130,855
Interest earned in investments	2,098	0	2,098
Total Additions	<u>94,296</u>	<u>38,657</u>	<u>132,953</u>
Total	<u>195,073</u>	<u>208,555</u>	<u>403,628</u>
<b>REDUCTIONS</b>			
Clerk's fees (transferred to General Fund)	48,616	205,683	254,300
Deposits settled to:			
Settlements to litigants	4,868	-	4,868
Appraisers, executors, and keepers	1,144	-	1,144
Sheriff's fees	7,566	-	7,566
Other reductions	2,762	-	2,762
Total Reductions	<u>16,340</u>	<u>205,683</u>	<u>222,023</u>
<b>UNSETTLED DEPOSITS DUE TO OTHERS AT END OF YEAR</b>	<b>\$ 48,733</b>	<b>\$ 882</b>	<b>\$ 49,615</b>

The accompanying notes are an integral part of this statement.

TEXAS JUDICIAL CLERK OF COURT  
St. Joseph, Louisiana

Schedule 4

**fiduciary Fund Type - Agency Fund  
Containing Schedule of Changes in Unsettled  
Balances Due to Towing Barges and Other  
For the Year Ended June 30, 2007**

	Advance Deposit Fund	Registry of Court Fund	Total
<b>UNSETTLED DEPOSIT DUE TO OTHERS AT BEGINNING OF YEAR</b>	<b>\$ 48,333</b>	<b>\$ 873</b>	<b>\$ 49,206</b>
<b>ADDITIONS</b>			
Deposits in cash	75,415	278,825	354,240
Interest earned on investments	1,888	880	2,768
Total Additions	77,303	279,705	357,008
Total	125,636	280,528	406,164
<b>DEDUCTIONS</b>			
Clerk's costs (transferred to General Fund)	30,888	-	30,888
Deposits outflow to:			
Settlements to litigants	5,799	329,893	335,692
Appraisers, auctions, and inspectors	-	-	-
Sheriff's fees	7,230	-	7,230
Other deductions	4,861	-	4,861
Total Deductions	17,898	329,893	347,791
<b>UNSETTLED DEPOSITS DUE TO OTHERS AT END OF YEAR</b>	<b>\$ 10,738</b>	<b>\$ 50,635</b>	<b>\$ 61,373</b>

The accompanying notes are an integral part of this statement.

**INDEPENDENT AUDITOR'S REPORT AND OTHER SCHEDULES  
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

**SCHEDULE OF FINDINGS AND QUESTIONS/POINTS**  
For the Years Ended June 30, 1998 and 1997

**A. Summary of Audit Results**

- The auditor's report expresses an unqualified opinion on the general-purpose financial statements of the Texas Parish Clerk of Court.
- A reportable condition in internal control disclosed during the audit of the general-purpose financial statements is reported in the Report on Compliance and on Internal Control over Financial Reporting Based On An Audit Of Financial Statements Performed In Accordance With Government Auditing Standards. The condition is reported as a material weakness. (See 98-1 in part B of this Schedule)
- There were instances of noncompliance material to the general-purpose financial statements which were disclosed during the audit and reported in the Report On Compliance And Internal Control Over Financial Reporting Based On An Audit Of Financial Statements Performed In Accordance With Government Auditing Standards. (See 98-2 and 98-5 in Part B of this Schedule)

**B. Findings— Financial Statement Audit**

**98-1 SEPARATION OF DUTIES**

**Findings:** Due to the size of the Clerk of Court's accounting staff, there is an insufficient segregation of duties to have an effective internal control.

**Recommendation:** Since the cost of an internal control system should not outweigh the benefits derived from it, we can not recommend that additional personnel be added, and have no recommendations to make in this area.

**Management's Response:** Management of the Clerk of Court concurs with the findings. However, due to staff limitations, no action will be taken at this time.

**98-2 ADVERTISEMENT FOR PUBLIC BIDS**

**Findings:** Louisiana Revised Statutes require that the Clerk of Court advertise in the official journal when a purchase for materials and supplies exceeds \$15,000. The Clerk of Court failed to properly advertise for the purchase of \$23,044 of computer system hardware.

**Recommendation:** We recommend that management of the Clerk of Court follow the public bid laws by properly advertising for bids when purchases of materials and supplies exceed \$15,000.

**Management's Response:** Management of the Clerk of Court concurs with the finding. With respect to the purchase, Management of the Clerk of Court did receive bids via telephone and faxable but did not realize they had to properly advertise in the official journal. The bid and associated gain to fund the purchase of equipment and software was however, approved by the Louisiana Supreme Court's Judicial Administration. In the future, the Clerk will properly advertise in the official journal when purchases for materials and supplies exceed \$15,000.



SCHEDULE OF FINDINGS AND QUANTIFIED COSTS  
For the Years Ended June 30, 1998 and 1997

96.3 FISCAL AGENCY AND CASH MANAGEMENT

**Finding:** The Texas Parish Clerk of Court failed to adequately secure the deposits with respect to the cash deposits at a local financial institution. The portion of the deposit balances that exceeded the federal deposit insurance and pledged securities amounted to \$78,861 for the year ended June 30, 1997 which is considered uninsured and unsecured. Louisiana Revised Statute requires that the 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 or exceed the amounts on deposit with the fiscal agent bank.

**Recommendation:** We recommend that the Clerk of Court adequately secure all cash balances that are not covered by federal deposit insurance.

**Management's Response:** Management of the Clerk of Court concurs with the finding. Management will contact the local financial institution and request that the Bank pledge securities whenever the cash balances exceed or equal to exceed the federal deposit insurance coverage.

TESSAS PARISH CLERK OF COURT  
St. Joseph, Louisiana

Schedule 6

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
For the Years Ended June 30, 1998 and 1999

**INTERNAL CONTROL FINDINGS**

No internal control findings were noted in the prior auditor's audit for the year ended June 30, 1999.

**COMPLIANCE FINDINGS**

No compliance findings were noted in the prior auditor's audit for the year ended June 30, 1999.

**ERNEST SIKES**  
 CLERK OF DISTRICT JUDICIAL DISTRICT COURT  
 TENNESSEE PARISH

Schedule 7

POST OFFICE BOX 70  
 ST. JOSEPH, LOUISIANA 70586

PHONE  
 (504) 366-2004

Corrective Action Plan for  
 Current Year Audit Findings  
 For the Year Ended June 30, 1995

<u>Ref. No.</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Name(s) of Contact Person(s)</u>	<u>Anticipated Completion Date</u>
99-1	Segregation of Duties	Not feasible at this time due to staff and budget limitations.	Ernest Sikes	N/A
99-2	Advertising for Public Bids	All expenditures for materials and supplies in excess of \$15,000 will be reviewed by the Clerk and properly bid in accordance with Louisiana Revised Statutes.	Ernest Sikes	18-Dec-95
99-3	Fiscal Agency and Cash Management	We have contacted our local bank and instructed them to pledge securities when cash balances exceed FDIC coverage.	Ernest Sikes	18-Dec-95

The above corrective action plan addresses the auditor's current year findings. If you need additional information concerning the corrective action plan, please feel free to contact me.

  
 Ernest Sikes, Clerk of Court

# WAGUESPACK & ASSOCIATES

(A Professional Accounting Corporation)

CERTIFIED PUBLIC ACCOUNTANTS

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## 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

We have audited the general-purpose financial statements of Texas Parish Clerk of Court, component unit of Texas Parish Police Jury, as of and for the two years ended June 30, 1998. We conducted our audit in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and Louisiana Governmental Audit Guide issued by the Louisiana Legislative Auditor and the Louisiana Society of Certified Public Accountants.

### Compliance

As part of obtaining reasonable assurance about whether Texas Parish Clerk of Court's general-purpose financial statements are free of material misstatement, we 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 these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are reported in the accompanying Government Auditing Standards which are described in the accompanying schedule of findings and questioned costs as items 99-2 and 99-3.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered Texas Parish Clerk of Court's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operations that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect Texas Parish Clerk of Court's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs as item 99-1.

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. Our consideration of the internal control over financial reporting would not necessarily disclose all material weaknesses in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider item 99-1 to be a material weakness.

This report is intended for the information of the management of Terrebonne Parish Clerk of Court, the Legislative Auditor and interested state and federal agencies. However, this report is a matter of public record and its dissemination is not limited.

## Waggoner & Associates (AAAC)

DeB. Rose, Louisiana  
November 18, 1998