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FRANKLIN PARISH CLERK OF COURT
Monroe, Louisiana

General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Year Ended June 30, 1998
With Supplemental Information Schedule

Under provisions of state law, this report is a public document. A copy of this report has been deposited to the printed, or reviewed, audit and other appropriate public officials. The report is available for public inspection at the Clerks Office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date SEP 2 3 1998

VERNON R
COON
MEMBER OF THE LEGISLATURE

FRANKLIN PARISH CLERK OF COURT
Winiboro, 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 FAYE ELKIN
FRANKLIN PARISH CLERK OF COURT
Winibross, Louisiana

I have audited the general purpose financial statements of the Franklin Parish Clerk of Court, a component unit of the Franklin Parish Police Jury, 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 Franklin 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 Franklin 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 Franklin 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.

MEMBER ASSOCIATION
INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

MEMBER OF ASSOCIATION
GOVERNMENT FINANCE
ACCOUNTANTS

FINANCIAL STATEMENTS BY
MANAGEMENT;
RECEIPTS, DISBURSES
AND FINANCIAL REPORTS

THE PROFESSIONAL OFFICE,
WEST MONROE,
LOUISIANA 70701

PHONE 504-489-8111
TELE FLEX 504-489-8111
FAX 504-489-8111
WEB SITE: WWW.VRCON.COM

HONORABLE FAYE ELKIN
FRANKLIN PARISH CLERK OF COURT
Winnabow, Louisiana
Independent Auditor's Report,
June 30, 1998

In accordance with Government Auditing Standards, I have also issued report a dated September 15, 1998, on the Franklin Parish Clerk of Court's compliance with laws, regulations, and contracts, and my consideration of the agency's internal control.



West Monroe, Louisiana
September 15, 1998

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

FRANKLIN PARISH CLERK OF COURT
 Winnsboro, 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 FIXED ASSETS	TOTAL (MEMORANDUM ONLY)
ASSETS				
Cash and cash equivalents	\$285,899	\$423,564		\$709,463
Receivables	11,452			11,452
Due from Advance Deposit Fund	3,044			3,044
Due from Department of Transportation and Development		1,688		1,688
Security deposit	425			425
Office furnishings and equipment			\$111,598	\$111,598
TOTAL ASSETS	<u>\$303,796</u>	<u>\$425,252</u>	<u>\$111,598</u>	<u>\$840,646</u>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$6,299			\$6,299
Payroll deductions payable	8,337			8,337
Unsettled deposits due to:				
General Fund		\$5,044		\$5,044
Others		423,608		423,608
Deferred revenue	8,080			8,080
Total Liabilities	<u>\$26,793</u>	<u>\$428,652</u>	<u>NONE</u>	<u>\$495,445</u>
Fund Equity:				
Investment in general fixed assets			\$111,598	\$111,598
Fund balance - unreserved - undesignated	281,874			281,874
Total Fund Equity	<u>\$281,874</u>	<u>NONE</u>	<u>\$111,598</u>	<u>\$393,472</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$26,793</u>	<u>\$428,652</u>	<u>\$111,598</u>	<u>\$847,043</u>

The accompanying notes are an integral part of this statement.

FRANKLIN PARISH CLERK OF COURT
Winnboro, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget
(GAAP Basis) and Actual
For the Year Ended June 30, 1998

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Licenses and permits - netting	\$2,600	\$2,676	\$76
Intragovernmental revenues - state funds - clerk's supplemental compensation	11,325	11,325	
Fees, charges, and commissions for services:			
Court costs, fees, and charges	184,850	190,981	7,131
Fees for recording legal documents	117,000	123,768	6,768
Fees for certified copies	4,280	4,532	352
Charges for use of photocopier	19,000	19,349	349
Use of money and property - interest earnings	13,000	13,682	682
Electric reimbursement	1,800	1,879	79
Other revenues	8,000	2,987	(5,013)
Total revenues	<u>351,775</u>	<u>363,509</u>	<u>9,734</u>
EXPENDITURES			
Current:			
General government - judicial:			
Personnel services and related benefits	185,800	175,440	9,360
Operating services	56,000	56,661	(661)
Materials and supplies	11,000	6,805	4,195
Travel and other charges	50,000	9,279	731
Capital outlay	2,000		2,000
Total expenditures	<u>304,800</u>	<u>347,485</u>	<u>18,315</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(11,225)	15,104	26,329
FUND BALANCE AT BEGINNING OF YEAR	<u>188,718</u>	<u>188,718</u>	
FUND BALANCE AT END OF YEAR	<u>\$175,245</u>	<u>\$201,874</u>	<u>\$26,329</u>

The accompanying notes are an integral part of this statement.

FRANKLIN PARISH CLERK OF COURT
Winnboro, Louisiana

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

L. 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. 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 Franklin Parish Police Jury is the financial reporting entity for Franklin 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 Franklin 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 the 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.

FRANKLIN PARISH CLERK OF COURT
Winnthoro, Louisiana
Notes to the Financial Statements (Continued)

3. Organizations for which the reporting entity financial statements would be including 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 Frankin 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 its financial position and the results of its 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 are described as follows:

FRANKLIN PARISH CLERK OF COURT
Winthorst, Louisiana
Notes to the Financial Statements (Continued)

Governmental Fund - General Fund

The General Fund, as provided by Louisiana Revised Statute 13:783, 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 DEBT

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 51 per cent of fixed assets are valued at estimated historical costs based on the actual costs of like items while the remaining 49 per cent are based on actual historical costs. No depreciation has been provided on general fixed assets. As June 30, 1998, the clerk had no long-term debt.

D. BASIS OF ACCOUNTING

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

The modified accrual basis of accounting is used for reporting all governmental and fiduciary fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and

FRANKLIN PARISH CLERK OF COURT
Winnsboro, Louisiana
Notes to the Financial Statements (Continued)

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, cancellations, 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 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, 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.

E. BUDGET PRACTICES

A proposed budget prepared on the modified accrual basis of accounting, is published in the official journal at least ten 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.

FRANKLIN PARISH CLERK OF COURT

Winthross, Louisiana

Notes to the Financial Statements (Continued)

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.

F. CASH AND CASH EQUIVALENTS

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. At June 30, 1998, the clerk of court has cash and cash equivalents (bank balances) totaling \$631,863, as follows:

Demand deposits	\$218,863
Time deposits	<u>412,998</u>
Total	<u>\$631,863</u>

These deposits are stated at cost, which approximates market. Under state law, time 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>\$633,858</u>
Federal deposit insurance	\$633,858
Pledged securities (uncollateralized)	<u>727,701</u>
Total	<u>\$1,995,517</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the clerk of court, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C30-106, however, Louisiana Revised Statute 39:1219 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the clerk of court that the fiscal agent has failed to pay deposited funds upon demand. Further, LRS 39:1234 states that securities held by a third party shall be deemed to be held in the clerk's name.

FRANKLIN PARISH CLERK OF COURT
Minden, Louisiana
Items to be Financial Statements (Continued)

G. VACATION AND SICK LEAVE

All full-time employees of the clerk of court's office receive 5 to 15 days of non-accumulative vacation leave each year, depending on length of service, and one day of sick leave per month, not to exceed 90 days accumulation at any time. Accumulated sick leave does not carry forward to succeeding years.

II. RISK MANAGEMENT

The clerk of court is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle such risk of loss, the clerk maintains commercial insurance policies covering; automobile liability, medical payments, uninsured motorist, and collision; workers compensation; and surety bond coverage for all employees. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. In addition to the above policies, the clerk also maintains an errors and omissions claims paid policy with the Louisiana Clerks of Court Risk Management Agency. No claims have been filed on the policy during the past three years nor is the clerk aware of any unfilled claims.

I. TOTAL COLUMN ON BALANCE SHEET

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

2. RECEIVABLES

The General Fund receivables of \$01,422 at June 30, 1998, are as follows:

Class of receivables:

Fees, charges, and commissions for services	
Court costs	\$0,380
Recordings	5,000
Certified copies	60

FRANKLIN PARISH CLERK OF COURT
Winniford, Louisiana
Notes to the Financial Statements (Continued)

Court attendance	\$848
Criminal fees	<u>3,907</u>
Total	<u>\$4,755</u>

3. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in office furnishings and equipment for the year ended June 30, 1998 follows:

Balance at July 1, 1997	\$108,154
Additions	3,404
Deletions	<u>8,051</u>
Balance at June 30, 1998	<u>\$113,507</u>

Additions to general fixed assets for the year ended June 30, 1998 consist entirely of donations from the police jury for office equipment.

4. PENSION PLAN

Substantially all employees of the Franklin 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 35 and receive the benefits 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 101, Baton Rouge, Louisiana 70816, or by calling (504) 283-1162.

FRANKLIN PARISH CLERK OF COURT
 Winthoro, Louisiana
 Notes to the Financial Statements (Continued)

Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the Franklin Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 10 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 Franklin Parish Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:305, 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 Franklin Parish Clerk of Court's contributions to the System for the years ending June 30, 1998, 1997, and 1996, were \$21,817, \$20,388, and \$21,243, respectively, equal to the required contributions for each year.

5. POST RETIREMENT BENEFITS

The Franklin Parish Clerk of Court provides certain health care and life insurance benefits for retired employees. Substantially all of the clerk's employees become eligible for these benefits if they reach normal retirement age while working for the clerk of court. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employer and the clerk of court. The clerk of court recognizes the cost of providing these benefits (the clerk's cost of premiums) as an expenditure when the monthly premiums are due, which was \$23,776 for the year ended June 30, 1998. Of this amount, \$2,688 was for retiree benefits.

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	Non Support Fund	Total
Balance at July 1, 1997	\$100,514	\$177,947	NONE	\$438,481
Additions	268,123	53,060	83,465	394,648
Deletions	<u>(242,061)</u>	<u>(37,043)</u>	<u>(3,415)</u>	<u>(342,519)</u>
Balance at June 30, 1998	<u>\$266,576</u>	<u>\$93,964</u>	<u>330</u>	<u>\$662,608</u>

FRANKLIN PARISH CLERK OF COURT
Winthorn, Louisiana
Notes to the Financial Statements (Continued)

7. LITIGATION AND CLAIMS

The Franklin Parish Clerk of Court is not involved in any litigation as June 30, 1998, nor is she aware of any unasserted claims.

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

The Franklin 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 Franklin Parish Police Jury.

SUPPLEMENTAL INFORMATION SCHEDULES

FRANKLIN PARISH CLERK OF COURT
Winthoro, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended June 30, 1968

FIDUCIARY FUND TYPE - AGENCY FUNDS

ADVANCE DEPOSIT FUND

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

REGISTRY OF COURT FUND

The Registry of Court Fund, as provided by Louisiana Revised Statute 13:473, 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.

FRANKLIN PARISH CLERK OF COURT
 Winthrop, Louisiana
 FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Balance Sheet, June 30, 1998

	ADVANCE DEPOSIT FUND	REGISTRY OF COURT FUND	NON SUPPORT FUND	TOTAL
ASSETS				
Cash and cash equivalents	\$331,640	\$94,274	\$50	\$425,964
Due from Department of - Transportation and Development		1,688		1,688
TOTAL ASSETS	<u>\$331,640</u>	<u>\$95,962</u>	<u>\$50</u>	<u>\$427,652</u>
LIABILITIES				
Due to:				
General Fund	\$5,044			\$5,044
Others	736,596	\$85,862	\$50	822,452
TOTAL LIABILITIES	<u>\$741,640</u>	<u>\$85,862</u>	<u>\$50</u>	<u>\$827,552</u>

FRANKLIN PARISH CLERK OF COURT
Winthorn, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Schedule of Changes in
Unsettled Deposits Due to Others
For the Year Ended June 30, 1998

	ADVANCE DEPOSIT FUND	REGISTRY OF COURT FUND	NON SUPPORT FUND	TOTAL
UNSETTLED DEPOSITS AT JUNE 30, 1997	\$300,534	\$137,947	NONE	\$438,481
ADDITIONS				
Suits and executions	240,464	52,626		298,100
Witness deposits	3,159			3,159
Bond deposits	21,580			21,580
Interest earned on investments		2,424		2,424
Appropriations from state			3,465	3,465
Total additions	<u>265,123</u>	<u>55,050</u>	<u>3,465</u>	<u>323,648</u>
Total	<u>565,657</u>	<u>193,007</u>	<u>3,465</u>	<u>762,129</u>
REDUCTIONS				
Clerk's costs (transferred to General Fund)	129,673	416	3,415	133,508
Statements to litigants	45,854	96,829		142,683
Appraisers, curators, keepers, etc.	3,150			3,150
Sheriff's fees	51,243			51,243
Judges Supplemental Fund	12,839			12,839
Judicial Clerk	11,970			11,970
Other reductions	7,328			7,328
Total reductions	<u>245,651</u>	<u>97,645</u>	<u>3,415</u>	<u>346,711</u>
UNSETTLED DEPOSITS AT June 30, 1998	\$320,006	\$95,362	300	\$415,668

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

The following independent auditor's report on compliance and internal control over financial reporting is presented in compliance with the requirements of *Government Auditing Standards* issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



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

FRANKLIN PARISH CLERK OF COURT
Winthoro, Louisiana

I have audited the general purpose financial statements of the Franklin Parish Clerk of Court, a component unit of the Franklin Parish Police Jury, as of and for the year ended June 30, 1998 and have issued my report thereon dated September 15, 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 Franklin Parish Clerk of Court's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations and contracts, noncompliance with which could have a direct and material effect on the determination of financial 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 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 Franklin 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 R. COON
MEMBER AMERICAN
INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

MEMBER OF LOUISIANA
GOVERNMENT PUBLIC
ACCOUNTANTS

FRANKLIN LIMITED TO
GOVERNMENTAL,
NONPROFIT, BUSINESS
AND FINANCIAL REPORTING

118 PALMWOOD DRIVE,
WEST MONROE,
LOUISIANA 70091
PHONE 225-865-2121
TELE 225-865-2121
1-800-841-8000
FAX 225-864-1800

FRANKLIN PARISH CLERK OF COURT
Winniboo, 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 Franklin Parish Clerk of Court. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
September 15, 1998

FRANKLIN PARISH CLERK OF COURT
Winthorn, 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 Franklin Parish Clerk of Court.
2. No instances of noncompliance material to the financial statements of Franklin 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.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

Name

FRANKLIN PARISH CLERK OF COURT
Winnaboo, Louisiana

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 1997

There were no audit findings reported in the audit for the year ended June 30, 1997.