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Release Date: 10/15/97

**VERNON R
COON**
Auditor of Louisiana

2010
JULY 1 2010
TULSA OK 74101

**HARDEN PARISH CLERK OF COURT
Tulaha, Louisiana**

**General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
June 30, 2009**

With Supplemental Information Schedules

MADISON PARISH CLERK OF COURT
Tulahoma, Louisiana

General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Year Ended June 30, 1988
With Supplemental Information Schedules

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Independent Auditor's Report

HONORABLE CAROLYN CALDWELL,
MAJESTIC PARISH CLERK OF COURT
Tulahoma, Louisiana

I have audited the general purpose financial statements of the Majestic Parish Clerk of Court, a component unit of the Madison 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 Madison 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. 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 the Madison 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 Madison Parish Clerk of Court. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

VERNON COON
MEMBER OF AIAA (CPA)
PUBLIC ACCOUNTANT

MAJESTIC PARISH CLERK OF COURT
GENERAL PURPOSE
FINANCIAL STATEMENTS

PROVIDED UNDER THE
GOVERNMENTAL
ACCOUNTING, AUDITING
AND FINANCIAL SERVICES

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HONORABLE CAROLYN CALDWELL
MADISON PARISH CLERK OF COURT
Tulahoma, Louisiana
Independent Auditor's Report,
June 30, 1998

In accordance with Government Auditing Standards, I have also issued reports dated August 27, 1998, on my consideration of the Madison Parish Clerk of Court's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations and contracts.



West Monroe, Louisiana
August 27, 1998

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

MAISON PARISH CLERK OF COURT
Tulahoma, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, June 30, 1998

	GOVERNMENTAL FUND TYPE - GENERAL FUND	MAJORITY FUND TYPE - AGENCY FUNDS	ACCOUNT GROUP - GENERAL FUND ASSETS	TOTAL BALANCE SHEET (ONLY)
ASSETS				
Cash	\$130,825	\$301,429		\$432,254
Receivables	8,154			8,154
Due from other funds	5,594			5,594
Security deposit	500			500
Office furnishings and equipment			\$78,063	78,063
TOTAL ASSETS	\$144,073	\$301,429	\$78,063	\$523,565
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$5,175			\$5,175
Payroll deducts payable	5,733			5,733
Deferred revenue	38,281			38,281
Unscribed deposits due to:				
General Fund		\$5,594		5,594
Others		295,835		295,835
Total Liabilities	49,189	\$301,429	NONE	\$350,618
Fund Equity:				
Investment in general fund assets			\$78,063	78,063
Fund balance - unreserved - undesignated	96,884			96,884
Total Fund Equity	96,884	NONE	78,063	174,947
TOTAL LIABILITIES AND FUND EQUITY	\$144,073	\$301,429	\$78,063	\$523,565

The accompanying notes are an integral part of this statement.

NADDERON PARISH CLERK OF COURT
 Tallulah, 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/ EXCESS/DEFICIT (UNFAVORABLE)
REVENUES			
Licenses and permits - marriage	\$1,800	\$2,145	\$345
Intergovernmental revenues - Clerk's supplemental compensation	11,325	11,325	
Fees, charges, and commissions for services: Court costs, fees, and charges	247,524	256,461	8,937
Fees for recording legal documents	80,000	83,675	3,675
Charges for copies	14,000	14,537	537
Court attendance	1,400	1,660	260
Use of money and property - interest earnings	5,000	5,000	2,000
Election reimbursements	3,100	4,582	1,482
Miscellaneous		463	463
Total revenues	<u>334,251</u>	<u>363,145</u>	<u>28,894</u>
EXPENDITURES			
Current: General government - judicial: Personal services and related benefits	260,000	262,253	(2,253)
Operating services	55,000	52,532	2,468
Materials and supplies	21,000	20,268	732
Travel and other charges	35,000	34,801	199
Capital outlay	2,800	701	1,299
Total expenditures	<u>373,800</u>	<u>370,555</u>	<u>3,245</u>
EXCESS OF REVENUES OVER EXPENDITURES	1,251	13,368	12,117
FUND BALANCE AT BEGINNING OF YEAR	<u>83,516</u>	<u>83,516</u>	
FUND BALANCE AT END OF YEAR	<u>\$84,767</u>	<u>\$96,884</u>	<u>\$12,117</u>

The accompanying notes are an integral part of this statement.

MAJORS PARISH CLERK OF COURT
Tulahoma, Louisiana

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 28 of the Louisiana Constitution of 1904, 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 Madisons Parish Police Jury is the financial reporting entity for Madisons 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 Madisons Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

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

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

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

B. FUND ACCOUNTING

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

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

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

MADISON PARISH CLERK OF COURT
Tulahoma, Louisiana
Notes to the Financial Statements (Continued)

Governmental Fund - General Fund

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

Fiduciary Funds - Agency Funds

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

C. FIXED ASSETS AND LONG-TERM DEBT

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. General fixed assets provided by the parish police jury are not recorded in the general fixed assets account group. Approximately 62 per cent of fixed assets are valued at estimated historical costs based on the actual costs of like items while the remaining 38 per cent are based on actual historical costs. No depreciation has been provided on general fund assets. There is no general long-term debt at June 30, 1998.

D. BASIS OF ACCOUNTING

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

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

MAJESTY PARISH CLERK OF COURT
Tulahoma, Louisiana
Notes to the Financial Statements (Continued)

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, et cetera, are recorded in the year in which they are earned.

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

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

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

Expenditures

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

K. BUDGET PRACTICES

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

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.

MADISON PARISH CLERK OF COURT
Tulahoma, Louisiana
Notes to the Financial Statements (Continued)

F. CASH

Under state law, the clerk may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The clerk may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 1998, the clerk has cash (bank balances) totaling \$432,234.

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 routinely acceptable to both parties. Cash and cash equivalents (bank balances) at June 30, 1998, are secured as follows:

Bank Balances	<u>\$441,820</u>
Federal deposit insurance	<u>\$420,591</u>
Pledged securities (encolateralized)	<u>225,247</u>
Total	<u>\$687,658</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, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.100; however, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the clerk that the fiscal agent has failed to pay deposited funds upon demand. Further, LRS 39:1224 states that securities held by a third party shall be deemed to be held in the clerk's name.

G. VACATION AND SICK LEAVE

After one year of service, all employees of the clerk of court's office earn from 5 to 10 days of vacation leave each year, depending on length of service. Vacation leave cannot be accumulated and carried forward to succeeding years. Sick leave is granted on a case-by-case basis, at the discretion of the clerk.

MATHISON PARRISH CLERK OF COURT

Tulhatch, Louisiana

Notes to the Financial Statements (Continued)

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 pending claims.

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

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

2. RECEIVABLES

The General Fund receivables of \$9,154 at June 30, 1998, are as follows:

Class of receivables:

Fees, charges, and commissions for services:

Court costs	\$5,650
Court attendance	260
Criminal fees	<u>3,244</u>
Total	<u>\$9,154</u>

3. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in office furnishings and equipment follows:

MAADISON PARISH CLERK OF COURT
Terrebonne, Louisiana
Notes to the Financial Statements (Continued)

Balance at July 1, 1997	\$75,362
Additions	700
Deletions	<u>NOBNI</u>
Balance at June 30, 1998	<u>\$76,062</u>

4. PENSION PLAN

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

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

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 11745 Erickson Avenue, Suite 11, Baton Rouge, Louisiana 70816, or by calling (504) 285-8162.

Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the Madison Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 11 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 Madison Parish Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:100, 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 Madison Parish Clerk of Court's contributions to the System for the years ending June 30, 1998, 1997, and 1996, were \$21,909, \$15,817, and \$32,852, respectively, equal to the required contributions for each year.

MADISON PARISH CLERK OF COURT
Tulahoma, Louisiana
Notes to the Financial Statements (Continued)

5. POST RETIREMENT BENEFITS

The Madison 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 employee 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 \$20,717 for the year ended June 30, 1998. Of that amount, \$120 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	Total
Balance at July 1, 1997	\$129,071	\$144,390	\$273,461
Additions	287,134	158,139	445,273
Deletions	<u>(334,037)</u>	<u>(52,045)</u>	<u>(415,082)</u>
Balance at June 30, 1998	<u>\$92,168</u>	<u>\$250,474</u>	<u>\$342,642</u>

7. LITIGATION AND CLAIMS

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

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

The Madison 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 Madison Parish Police Jury.

SUPPLEMENTAL INFORMATION SCHEDULES

MAHON PARISH CLERK OF COURT
Tulhou, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended June 30, 1988

FINANCIAL FUND TYPE - AGENCY FUNDS

ADVANCE DEPOSIT FUND

The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:462, 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.

MADISON PARISH CLERK OF COURT
Tulahoma, Louisiana
FINANCIAL FUND TYPE - AGENCY FUNDS

Combining Balance Sheet, June 30, 1998

	<u>ADVANCE DEPOSIT FUND</u>	<u>RICKEY OF COURT FUND</u>	<u>TOTAL</u>
ASSETS			
Cash	<u>\$97,754</u>	<u>\$200,675</u>	<u>\$300,429</u>
LIABILITIES			
Due to:			
General Fund	\$5,594		\$5,594
Others	<u>92,160</u>	<u>\$200,675</u>	<u>296,835</u>
TOTAL LIABILITIES	<u>\$97,754</u>	<u>\$200,675</u>	<u>\$300,429</u>

MAJESTIC PARISH CLERK OF COURT
Tulahoma, 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	REENTRY OF COURT FUND	TOTAL
UNSETTLED DEPOSITS AT JUNE 30, 1997	<u>\$129,871</u>	<u>\$144,598</u>	<u>\$274,469</u>
ADDITIONS			
Suits and successions	283,126	166,217	449,343
Interest earned on investments		3,913	3,913
Total additions	<u>283,126</u>	<u>170,130</u>	<u>453,256</u>
Total	<u>418,187</u>	<u>294,720</u>	<u>712,907</u>
REDUCTIONS			
Clerk's costs (transferred to General Fund)	160,001	460	160,461
Settlements to litigants	59,080	90,553	149,633
Appraisers, curators, keepers, etc.	3,307		3,307
Sheriff's fees	26,798		26,798
Other reductions	42,801		42,801
Total reductions	<u>324,037</u>	<u>91,043</u>	<u>415,080</u>
UNSETTLED DEPOSITS AT June 30, 1998	<u>\$94,144</u>	<u>\$203,675</u>	<u>\$297,819</u>

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

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



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

**MADISON PARISH CLERK OF COURT
Tulahoma, Louisiana**

I have audited the general purpose financial statements of the Madison Parish Clerk of Court as of and for the year ended June 30, 1998 ended and have issued my report thereon dated August 27, 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 Madison 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 these provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Madison 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 found no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

VERNON R. COON
CERTIFIED AS REGISTERED
PUBLIC ACCOUNTANT

VERNON R. COON
STATE OF LOUISIANA
CERTIFIED PUBLIC
ACCOUNTANT

VERNON R. COON
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MADISON PARISH CLERK OF COURT
Tulala, Louisiana
*Independent Auditor's Report on Compliance
And Internal Control Over Financial Reporting, etc.*
June 30, 1988

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



West Monroe, Louisiana
August 27, 1988

MAHISON PARISH CLERK OF COURT
Tulatch, 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 Madison Parish Clerk of Court.
2. No instances of noncompliance material to the financial statements of Madison 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 over financial reporting.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

MAHON PARISH CLERK OF COURT
Tulahoma, 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.