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Release Date 4-17-88

**VERNON R  
COON**  
LEGISLATIVE AUDITOR

**IBISOYO PARISH CLERK OF COURT  
Mandeville, Louisiana**

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

**With Supplemental Information Schedules**

DESOOTO PARISH CLERK OF COURT  
Mandeville, 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 O. L. "SONNY" STONE  
DESOLO PARISH CLERK OF COURT  
Monroe, Louisiana

I have audited the general purpose financial statements of the DeSoto Parish Clerk of Court, a component unit of the DeSoto 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 DeSoto 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 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 aspects, the financial position of the DeSoto 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.

VERNON R. COON  
ATTORNEY AT LAW  
PUBLIC ACCOUNTANT

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DEBOTE PARISH CLERK OF COURT  
Mansfield, Louisiana  
Independent Auditor's Report,  
June 30, 1998

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 DeBote 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.

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



West Monroe, Louisiana  
September 3, 1998

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(OVERVIEW)**

**INDIHO PARISH CLERK OF COURT**  
**Monroe, Louisiana**  
**ALL FUND TYPES AND ACCOUNT GROUPS**

Combined Balance Sheet, June 30, 1998

	GOVERNMENTAL FUND TYPE - GENERAL FUND	SPECIAL FUND TYPE - AGENCY FUNDS	ACCOUNT GROUP - GENERAL FUND ASSETS	TOTAL (PER MODIFICATION 009.5)
<b>ASSETS</b>				
Cash and cash equivalents	\$158,500	\$555,260		\$713,760
Receivables	23,339			23,339
Due from Advance Deposit Fund	5,769			5,769
Due from Registry of Court Fund	30			30
Security deposit	400			400
Office furnishings and equipment			\$309,679	\$309,679
<b>TOTAL ASSETS</b>	<u>\$188,480</u>	<u>\$555,260</u>	<u>\$309,679</u>	<u>\$1,053,462</u>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts payable	\$7,685			\$7,685
Withholdings payable	700			700
Due to General Fund		\$3,819		\$3,819
Unspecified balances due to others		\$49,478		\$49,478
<b>Total Liabilities</b>	<u>\$8,385</u>	<u>\$53,297</u>	NONE	<u>\$61,682</u>
<b>Fund Equity:</b>				
Investment in general fixed assets			\$309,679	\$309,679
Fund balance - unreserved - undesignated	180,108			180,108
<b>Total Fund Equity</b>	<u>180,108</u>	NONE	<u>\$309,679</u>	<u>\$489,785</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$188,480</u>	<u>\$555,260</u>	<u>\$309,679</u>	<u>\$1,053,462</u>

The accompanying notes are an integral part of this statement.

**DEBOTE PARISH CLERK OF COURT**  
**Monroe, 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

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE (FAVORABLE) (UNFAVORABLE)</u>
<b>REVENUES</b>			
Licenses and permits - marriage licenses	\$2,600	\$2,528	(72)
Intragovernmental revenues - state funds - clerk's supplemental compensation	11,313	11,325	
Fees, charges, and commissions for services:			
Court costs, fees, and charges	32,000	33,200	1,200
Fees for recording legal documents	188,000	193,657	5,657
Fees for certified copies of documents	13,000	13,404	404
Use of copier	38,000	39,056	1,056
Transfer from Advance Deposit Fund	194,000	198,423	4,423
Use of money and property - interest earnings	9,000	8,797	(203)
Other	24,000	31,718	7,718
Total revenues	<u>532,003</u>	<u>554,121</u>	<u>22,118</u>
<b>EXPENDITURES</b>			
General government - judicial:			
Current:			
Personal services and related benefits	385,000	383,508	1,492
Operating services	90,000	88,873	1,127
Materials and supplies	27,000	27,573	(573)
Travel and other charges	25,000	24,824	176
Capital outlay	7,000	6,896	104
Total expenditures	<u>534,000</u>	<u>532,680</u>	<u>1,320</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	(1,997)	22,002	24,000
<b>FUND BALANCE AT BEGINNING OF THE YEAR</b>	<u>158,094</u>	<u>138,094</u>	
<b>FUND BALANCE AT END OF THE YEAR</b>	<u>\$156,097</u>	<u>\$160,096</u>	<u>\$34,000</u>

The accompanying notes are an integral part of this statement.



**DESOLO PARISH CLERK OF COURT**  
Mandeville, Louisiana

Notes to the Financial Statements  
As of and For the Year Ended June 30, 1988

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

As provided by Article V, Section 28 of the Louisiana Constitution of 1974, the clerk of court serves as the ex-officio notary public, the recorder of conveyances, mortgages and other acts, and shall have other duties and powers provided by law. 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 DeSoto Parish Police Jury is the financial reporting entity for DeSoto Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which 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 DeSoto Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

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

## DESOUD PARISH CLERK OF COURT

Monroe, Louisiana

Notes to the Financial Statements (Continued)

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 partial funding for equipment, furniture and supplies of the clerk of court's office, the clerk of court was determined to be a component unit of the DeSoule 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 governmental 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:

## IBERTO PARISH CLERK OF COURT

Monroe, Louisiana

Notes to the Financial Statements (Continued)

### Governmental Fund Type - General Fund

The General Fund, as provided by Louisiana Revised Statute 18:781, 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 OBLIGATIONS

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the General Fund. General fixed assets provided by the parish police jury are recorded in the general fixed assets account group. Approximately 23 per cent of fixed assets are valued at estimated historical costs based on the actual costs of like items while the remaining 77 per cent are based on actual historical costs. No depreciation has been provided on general fixed assets.

## 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 resource 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 and available (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and

**DESOUDS PARISH CLERK OF COURT**  
Mandeville, Louisiana  
Notes to the Financial Statements (Continued)

"available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The clerk of court uses the following practices in recognizing and reporting revenues and expenditures:

**Revenues**

Recordings, cancellations, court attendance, criminal costs, 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, recordings, cancellations, court attendance, criminal costs, and other fees, charges, and commissions for services are treated as receivable 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 the public hearing. A public hearing is held at the clerk's office during the month of June for comments from taxpayers. The budget is then legally adopted by the clerk and amended during the year as necessary. The budget is 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. Incremental accounting is not utilized in the accounting records.

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.

IBIBOIT PARISH CLERK OF COURT  
Mandeville, Louisiana  
Notes to the Financial Statements (Continued)

F. CASE AND CASH EQUIVALENTS

Under state law, the clerk may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the nation, or the laws of the United States. The clerk may invest 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 \$714,230, as follows:

Demand Deposits	\$567,657
Porty Cash	125
Time Deposits	<u>146,448</u>
Total	<u>\$714,230</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at June 30, 1998, are secured as follows:

Bank Balances	<u>\$246,918</u>
Federal deposit insurance	\$659,472
Pledged securities (unaffiliated)	<u>1,258,839</u>
Total	<u>\$1,914,569</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 C20.306; 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 of court that the fiscal agent has failed to pay depositor funds upon demand.

**IBERITO PARISH CLERK OF COURT**  
Minden, Louisiana  
Notes to the Financial Statements (Continued)

**G. VACATION AND SICK LEAVE**

After six months of service, all employees of the clerk of court's office earn from 5 to 15 days of vacation leave each year, depending on length of service. Vacation leave cannot be accumulated and carried forward to succeeding years. Employees earn 10 days of sick leave each year. Sick leave may be carried forward up to a maximum of 30 days and it is noncompensatory.

**H. 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 THE BALANCE SHEET**

The total column on the balance sheet is captioned *Minority/Nonuser Only* (overview) to indicate that it is presented only to facilitate financial analysis. 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 \$23,329 as of June 30, 1998, consist entirely of court costs, fees, and charges.

**3. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in office furnishings and equipment follows:

DESOVO PARISH CLERK OF COURT  
Mandeville, Louisiana  
Notes to the Financial Statements (Continued)

Balance, July 1, 1997	\$462,843
Additions	6,236
Deductions	<u>None</u>
Balance, June 30, 1998	<u>\$469,079</u>

General fixed assets on July 1, 1997 have been restated to reflect change. The clerk removed those items which had been justified in previous years and not removed from the listing and added items and values to items which had been purchased in previous years and not added to the list.

#### 4. PENSION PLAN

Substantially all employees of the DeSovo 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 Brickhouse Avenue, Suite 84, Baton Rouge, Louisiana 70816, or by calling (504) 383-1162.

Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the DeSovo 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 DeSovo Parish Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:105, 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 DeSovo Parish Clerk of Court's contributions to the System for the years ending June 30, 1996, 1997, and 1998, were \$28,288, \$73,668, and \$77,466, respectively, equal to the required contributions for each year.

**DESOLO PARISH CLERK OF COURT**  
Mandeville, Louisiana  
Notes to the Financial Statements (Continued)

**5. CHANGES IN AGENCY FUND BALANCES**

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

	<u>Advance Deposit Fund</u>	<u>Registry of Court Fund</u>	<u>Total</u>
Balance, July 1, 1997	\$140,806	\$267,665	\$408,471
Additions	383,618	382,042	765,660
Reductions	<u>(411,456)</u>	<u>(193,495)</u>	<u>(604,951)</u>
Balance June 30, 1998	<u>\$112,968</u>	<u>\$456,212</u>	<u>\$569,180</u>

**6. LITIGATION AND CLAIMS**

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

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

The DeSoto 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 DeSoto Parish Police Jury.



**SUPPLEMENTAL INFORMATION SCHEDULES**

**IBISOLO PARISH CLERK OF COURT**  
**Monroe, Louisiana**  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
*As of and For the Year Ended June 30, 1998*

**FIDUCIARY FUND TYPE - AGENCY FUNDS**

**ADVANCE DEPOSIT FUND**

The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:942, 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 judgement has been rendered in court litigation. Withdrawals of the funds can be made only upon order of the court.

DESOUD PARIISH CLERK OF COURT  
 Mansfield, Louisiana  
 FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Balance Sheet, June 30, 1998

	ADVANCE DEPOSIT FUND	SHORTHY OF COURT FUND	TOTAL
<b>ASSETS</b>			
Cash and cash equivalents	<u>\$115,732</u>	<u>\$439,560</u>	<u>\$555,292</u>
<b>LIABILITIES</b>			
Due to General Fund	\$5,569	\$50	\$5,619
Unsettled balances due to others	<u>829,868</u>	<u>429,510</u>	<u>1,259,378</u>
<b>TOTAL LIABILITIES</b>	<u>\$115,732</u>	<u>\$439,560</u>	<u>\$555,292</u>

IBISO TO PARI SH CLERK OF COURT  
Mansfield, Louisiana  
FINANCIAL FUND TYPE - AGENCY FUNDS

Combining Schedule of Changes in Unsettled  
Balances Due to Taxing Bodies and Others  
For the Year Ended June 30, 1988

	ADVANCE DEPOSIT FUND	SECURITY OF COURT FUND	TOTAL
<b>UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS, JUNE 30, 1987</b>	<u>\$140,800</u>	<u>\$167,863</u>	<u>\$308,663</u>
<b>ADDITIONS</b>			
Deposits in suits	380,618	362,042	742,660
Total	<u>380,618</u>	<u>362,042</u>	<u>742,660</u>
<b>DEDUCTIONS</b>			
Clerk's costs (transferred to General Fund)	198,351		198,351
Clerk's costs (transferred to Advance Deposit Fund)		812	812
Clerk's costs (transferred to Department of Revenue)		15,273	15,273
Deposits settled to:			
Litigants	145,344	174,990	318,734
Appraisers, carmen, and keepers	1,080		1,080
Sheriff	33,784		33,784
Other sheriffs and clerk fees	9,137	20	9,157
Advertising	1,019		1,019
Court Reporter	2,708		2,708
Secretary of State	1,395		1,395
Court of Appeals	1,039		1,039
Judge's fees	13,056		13,056
Jury	2,371		2,371
Witness, appraisers, keepers, etc.	913		913
Other reductions	1,289		1,289
Total reductions	<u>411,456</u>	<u>190,499</u>	<u>601,955</u>
<b>UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS, June 30, 1988</b>	<u>\$199,962</u>	<u>\$479,510</u>	<u>\$679,472</u>

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

The following independent auditor's reports on compliance with laws, regulations, and contracts, and internal control structures 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**

**DESOUD PARISH CLERK OF COURT**  
Mandeville, Louisiana

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

**Compliance**

As part of obtaining reasonable assurance about whether the DeSouid 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 DeSouid 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 assistance 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 accounts 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.

MEMBER AMERICAN  
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DELSOY PARISH CLERK OF COURT  
Mansfield, 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 DeSoto 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 2, 1998

DESOLO PARISH CLERK OF COURT  
Monroe, 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 DeSoto Parish Clerk of Court.
2. No instances of noncompliance material to the financial statements of DeSoto 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**

None



DESOUD PARISH CLERK OF COURT  
Mansfield, Louisiana

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

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