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**ASCENSION PARISH CLERK OF COURT**

**JUNE 30, 1998**

**FINANCIAL STATEMENTS**

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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 JUL 2 0 1998



**Postlethwaite & Netterville**

Of Professional Accounting Corporation  
CERTIFIED PUBLIC ACCOUNTANTS

BATON ROUGE • DONALDSONVILLE • MONROE • NEW ORLEANS • ST. FRANCISVILLE  
LOUISIANA

ASCENSION PARISH, CLERK OF COURT

JUNE 30, 1998

FINANCIAL STATEMENTS



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# Pastelthwaite & Netterville

A PROFESSIONAL CORPORATION  
CERTIFIED PUBLIC ACCOUNTANTS

1000 BIRCH LANE • PO BOX 1000 • DORCHESTER, LOUISIANA 70347 • TEL 504-281-4100 • FAX 504-281-4100  
**INDEPENDENT AUDITORS' REPORT**

Honorable Kenneth A. Bourjain  
Assessor Parish Clerk of Court  
Dorchester, Louisiana

We have audited the accompanying general purpose financial statements of the Assessor Parish Clerk of Court, as of and for the year ended June 30, 1998, as listed in the table of contents. These general purpose financial statements are the responsibility of the Assessor Parish Clerk of Court's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

Except as discussed in the following paragraph, we conducted our 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the 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.

Governmental Accounting Standards Board Technical Bulletin 98-1, *Disclosures about Year 2000 Issues*, requires disclosure of certain matters regarding the year 2000 issue. The Assessor Parish Clerk of Court has included such disclosures in Note 7. Because of the unprecedented nature of the year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Accordingly, insufficient audit evidence exists to support the Clerk's disclosure with respect to the year 2000 issue made in Note 7. Further, we do not provide assurance that the Assessor Parish Clerk of Court is or will be year 2000 ready, that the Clerk's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the Clerk does business will be year 2000 ready.

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had we been able to examine evidence regarding 2000-disclosures, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Assessor 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.

In accordance with Government Auditing Standards, we have also issued our report dated December 10, 1998 on our consideration of the Assessor 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.

*Pastelthwaite & Netterville*

Dorchester, Louisiana  
December 10, 1998



## Postlethwaite & Netterville

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WASHINGTON, D.C. ■ FORT BELLEVILLE, ILL. ■ CHICAGO, ILL. ■ CHICAGO, ILL. ■ FORT BELLEVILLE, ILL. ■ FORT BELLEVILLE, ILL.

### **REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Karmit A. Bouzgar  
Assistant Parish Clerk of Court  
Donaldsonville, Louisiana

We have audited the general purpose financial statements of Assistant Parish Clerk of Court as of and for the year ended June 30, 1998, and have issued our report thereon dated December 10, 1998, which was qualified because insufficient audit evidence exists to support Assistant Parish Clerk of Court's disclosures with respect to the Year 2000 issue. Except as discussed in the preceding sentence, we conducted our 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 Assistant 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 those 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 required to be reported under Government Auditing Standards which are described in the accompanying schedule of findings and questioned costs as item 98-2.

#### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Assistant 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 general purpose 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 operation 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 Assistant Parish Clerk of Court's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs as item 98-1.

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 general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters 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, we believe none of the reportable conditions described above is a material weakness.

This report is intended for the information of the audit committee and management. However, this report in a matter of public record and its distribution is not limited.

*Robertson & Matthews*

Donaldsonville, Louisiana  
December 10, 2008

**ASCENSION PARISH CLERK OF COURT**  
**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS**  
**JUNE 30, 1998**

	Governmental	Fiduciary	Account Groups		Totals
	Fund Type	Fund Type	General	General	Minorities
	(General)	Agency	Fixed	Long-Term	Minorities
	Fund	Fund	Assets	Debt	Only
<b>ASSETS</b>					
Cash	\$ 436,120	\$ 366,173	\$ -	\$ -	\$ 802,293
Certificates of Deposit	990,818	800,080	-	-	1,790,898
Accounts receivable	56,423	-	-	-	56,423
Due from other funds	113,218	-	-	-	113,218
Equipment and Furniture	-	-	495,300	-	495,300
Amounts to be provided for compensated absence	-	-	-	36,147	36,147
<b>Total Assets</b>	<b>\$ 1,635,679</b>	<b>\$ 1,266,373</b>	<b>\$ 495,300</b>	<b>\$ 36,147</b>	<b>\$ 3,437,606</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities:</b>					
Accounts Payable	\$ 26,214	\$ -	\$ -	\$ -	\$ 26,214
Due to other funds	-	113,218	-	-	113,218
Compensated absence	-	-	-	36,147	36,147
Unclaimed deposits	-	1,253,085	-	-	1,253,085
<b>Total Liabilities</b>	<b>26,214</b>	<b>1,266,373</b>	<b>-</b>	<b>36,147</b>	<b>1,328,734</b>
<b>Fund Equity</b>					
Investment in general					
Total assets	-	-	495,300	-	495,318
<b>Fund balance:</b>					
Unreserved, undesignated	1,613,465	-	-	-	1,613,465
<b>Total Fund Equity</b>	<b>1,613,465</b>	<b>-</b>	<b>495,300</b>	<b>-</b>	<b>2,108,777</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 1,635,679</b>	<b>\$ 1,266,373</b>	<b>\$ 495,300</b>	<b>\$ 36,147</b>	<b>\$ 3,437,606</b>

The accompanying notes are an integral part of this financial statement.



**ASCENSION PARISH CLERK OF COURT**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES... BUDGET BASIS AND ACTUAL... GENERAL FUND**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 1998**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Certified copies	\$ 211,248	\$ 216,746	\$ 5,498
Criminal fees	188,208	198,796	9,588
Recording	540,808	552,151	11,343
Fees	820,508	848,487	27,979
Miscellaneous	126,758	123,488	(3,270)
Interest	80,708	138,834	58,126
<b>Total Revenues</b>	<u>1,868,238</u>	<u>2,017,298</u>	<u>148,060</u>
<b>EXPENDITURES</b>			
<b>Current</b>			
Personnel services and benefits	1,081,558	1,124,558	(42,800)
Operating	299,617	349,212	(49,595)
Capital outlay	41,308	58,727	(17,419)
<b>Total Expenditures</b>	<u>1,422,483</u>	<u>1,532,497</u>	<u>(109,814)</u>
<b>Excess of Revenues over Expenditures</b>	445,755	484,801	39,046
<b>Fund Balance, July 1, 1997, as revised</b>	<u>1,183,508</u>	<u>1,898,571</u>	<u>715,063</u>
<b>Fund Balance, June 30, 1998</b>	<u>\$ 1,629,263</u>	<u>\$ 1,613,802</u>	<u>\$ 15,461</u>

The accompanying notes are an integral part of this financial statement.



## ASCENSION PARISH CLERK OF COURT

### NOTES TO FINANCIAL STATEMENTS

#### I. Summary of Significant Accounting Policies

##### A. Reporting Entity

GASB Statement 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the Clerk is considered a primary government, since it is a special purpose government that has a separately elected governing official, is legally separate, and is fiscally independent of other state or local governments. As used in GASB Statement 14, fiscally independent means that the Clerk may, without the approval or consent of another governmental entity, determine or modify its own budget, and set rates or charges. The Clerk also has no component units.

##### B. Fund Accounting

The accounts of the Clerk are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into two general fund types and one special fund category as follows:

**General Fund** - The General Fund is the general operating fund of the Clerk. It is used to account for all financial resources except those required to be accounted for in other funds.

**fiduciary Funds** - Agency Funds are used to account for assets held by the Clerk as an agent for individuals, private organizations, other governments, and/or other funds. Agency Funds are controlled in trusts (assets equal liabilities) and do not involve management of results of operations.

##### C. Fixed Assets and Long-Term Liabilities

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. The governmental and agency funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

## **ASCENSION PARISH CLERK OF COURT**

### **NOTES TO FINANCIAL STATEMENTS**

#### **I. Summary of Significant Accounting Policies (continued)**

##### **C. Fixed Assets and Long-Term Liabilities (continued)**

Fixed assets used in governmental fund type operations (general fund assets) are accounted for in the General Fund Assets Account Group, rather than in governmental funds. No depreciation has been provided on general fund assets.

All fixed assets are valued at historical cost.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds.

The two account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

##### **D. Basis of Accounting**

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

The modified accrual basis of accounting is used by the governmental fund type and agency funds. 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.

Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due.

These revenues susceptible to accrual are court cost, interest revenue and charges for services.



## ASCENSION PARISH CLERK OF COURT

### NOTES TO FINANCIAL STATEMENTS

#### 1. Summary of Significant Accounting Policies (continued)

##### E. Budgets and Budgetary Accounting

The Clerk follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to June 15, the Clerk completes and submits for public inspection an operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing those expenditures.
2. Formal budgetary integration is employed as a management control device during the year for the General Fund.
3. The budget for the General Fund is adopted on a basis consistent with generally accepted accounting principles (GAAP).
4. Budgeted amounts are as originally adopted, or as amended by the Clerk. Individual amendments were not material in relation to the original appropriations, which were amended.
5. All annual appropriations lapse at fiscal year end.

##### F. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to ensure that portions of the applicable appropriation, is not employed.

##### G. Accumulated Unpaid Vacation and Sick Pay

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts.

##### H. Total Columns on Combined Statements - Overview

Total columns on the Combined Statements - Overview are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in 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.

## ASCENSION PARISH CLERK OF COURT

### NOTES TO FINANCIAL STATEMENTS

#### 2. Changes in General Fixed Assets

A summary of changes in general fixed assets is as follows:

	Balance			Balance June 30, 1998
	July 1, 1997	Additions	Deletions	
Furniture and equipment	\$ 309,815	\$ 38,852	\$ 17,692	\$ 331,075
Automobiles	18,731	-	-	18,731
Building Improvements	148,729	1,865	-	150,594
Totals	<u>\$ 477,275</u>	<u>\$ 38,717</u>	<u>\$ 17,692</u>	<u>\$ 498,319</u>

#### 3. 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, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

The carrying amount of the Clerk's deposits at June 30, 1998 was \$2,796,110 and the bank balance was \$2,875,323. Of the bank balances, \$400,000 was covered by federal depository insurance, \$1,894,581 was covered by collateral held by the pledging bank's agent in the Clerk's name, \$380,810 was covered by collateral held by the pledging bank's agent but not in the Clerk's name and \$100,000 was unsecured.

#### 4. Defined Benefits Pension Plan

##### Plan Description

Substantially all employees of the Ascension 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% 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 jointed 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. Benefits are conditioned and assumed by state statute.

## ASCENSION PARISH CLERK OF COURT

### NOTES TO FINANCIAL STATEMENTS

#### 4. Defined Benefits Pension Plan (continued)

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 01, Baton Rouge, Louisiana 70815, or by calling (504) 293-1162.

Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the Ascension Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 10.00% 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 Ascension Parish Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:183, 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 Ascension Parish Clerk of Court's contributions to the System for the years ending June 30, 1998, 1999 and 1996 were \$81,214, \$81,870 and \$83,686, respectively, equal to the required contributions for each year.

#### 5. General Fund Balance

Louisiana Revised Statute 12:767 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, there was no amount due the parish treasury as this was not the last year of the clerk's four-year term of office, and no determination of the amount which will be due, if any, can be made at this time.

#### 6. Expenditures of the Clerk of Court Paid by the Parish Police Jury

Certain operating expenditures of the clerk's office are paid by the parish police jury and are not included in the accompanying financial statements.

#### 7. Year 2000 Issues

The Year 2000 issue consists of two shortcomings that make computer processing systems unable to year-date data beyond the year 1999. The first shortcoming is many computer programs remain abbreviated dates which eliminate the first two digits of the year. Therefore, some computer programs may recognize January 1, 2000 as January 1, 1900 and process data incorrectly or stop processing altogether. The second shortcoming is some computers will be unable to detect the year 2000 is a leap year and may not register the additional day and data calculations may be incorrect.

## ASCENSION PARISH CLERK OF COURT

### NOTES TO FINANCIAL STATEMENTS

#### 7. Year 2000 Issues

The Clerk uses computer programs to process civil suits, filing and recording fees, criminal docket and trial dates, traffic tickets and trial dates, jury selection and financial management. The Clerk's computer system programmer has indicated that the civil suit and filing and recording fees programs have been modified and are Year 2000 compliant. The programmer has also indicated that the criminal, traffic tickets, jury selection and financial management programs need additional program modifications to be year 2000 compliant. The Clerk's personnel are evaluating the most feasible method to make these programs Year 2000 compliant.

#### 8. Post-Retirement Health Care and Life Insurance Benefits

In addition to providing pension benefits described in Note 4, the Clerk, in accordance with state statute, provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the employees become eligible for these benefits if they reach normal retirement age while working for the Clerk. The insurance premiums are paid jointly by the retired employee and the Clerk. In year ended June 30, 1998 the Clerk paid approximately 50% of the insurance premiums for retired employees. The Clerk recognizes the cost of providing these benefits (the Clerk's portion of premiums) as an expenditure on a pay-as-you-go basis when the monthly premiums are due. For the year ended June 30, 1998, these costs totaled approximately \$3,000 for three retirees.

#### 9. Contingent Liabilities

As June 30, 1998, the Clerk is involved in a lawsuit. At this time, legal counsel for the Clerk does not anticipate any material loss or expense from the lawsuit.

#### 10. Prior Period Adjustments

A prior period adjustment was made to correct an error in the Advance Deposit Fund. The adjustment reduced the amount due from other funds and beginning fund balance by \$94,125.

#### 11. Risk Management

The Clerk is exposed to various risks of loss related to theft, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The Clerk purchased a commercial insurance policy to satisfy claims related to general liability, automobile liability, property and casualty, employee health and accidents, and errors and omissions.

**ASCENSION PARISH CLERK OF COURT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED JUNE 30, 1998**

**SUMMARY OF AUDIT RESULTS**

1. The auditor's report expressed an unqualified opinion on the financial statements of Ascension Parish Clerk of Court.
2. One reportable condition disclosed during the audit of the financial statements is reported in the Ascension Parish Clerk of Court.
3. One instance of noncompliance material to the financial statements of Ascension Parish Clerk of Court, was observed during the audit.

**FINDINGS - FINANCIAL STATEMENT AUDIT**

**REPORTABLE CONDITIONS**

**98-1 Segregation of Duties**

**Condition:** The performance of accounting procedures is limited to a small number of people.

**Criteria:** Internal controls should be in place that provides reasonable assurance that financial transactions are properly accounted for. Segregation of duties is an integral part of internal controls.

**Effect:** There is insufficient segregation of duties.

**Recommendation:** No action is recommended.

**Response:** We concur with the recommendation. It would not be cost effective to increase the size of our staff to achieve effective segregation of duties.

**COMPLIANCE**

**98-2 Collateral for Deposits**

**Criteria:** L&S 39:1221 requires securities to be pledged as collateral by the financial institution to secure the Clerk's deposits.

**Condition:** At June 30, 1998, the Clerk's deposits were undersecured by \$180,000.

**Recommendation:** We recommend that the Clerk obtain written confirmation of the amount pledged from the financial institution on a monthly basis.

**Response:** We concur with the finding. A large deposit was made on June 29, 1998 and the bank had not assigned collateral as of June 30, 1998 to cover our deposits.



KEITH A. "BLAZE" IRMIGUE  
CLERK OF COURT AND DEPUTY AND RECEIVING OFFICER  
ALCOA POLICE DEPARTMENT  
EAST ALCOA, MISSISSIPPI

CORRECTIVE ACTION PLAN

December 10, 1998

Louisiana Legislative Auditor

Asseman Parish Clerk of Court respectfully submits the following corrective action plan for the year ended June 30, 1998.

Name and address of independent public accounting firm:

ProcterHarris & Nottorville  
P. O. Box 1199  
Denham Springs, LA 70445

Audit period: Year Ended June 30, 1998

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

**FINDINGS - FINANCIAL STATEMENT AUDIT**

Compliance

Collateral for Deposits

*Recommendation:* The Clerk should obtain written confirmation of the amount pledged from the financial institutions on a monthly basis.

*Action Taken:* We concur with the recommendation, and it will be implemented effective January, 1999.

If the Legislative Auditor has questions regarding this plan, please call Margaret Martin at (225) 473-5866.

Sincerely yours,

