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LEGISLATIVE DIVISION

VERNON PARISH CLERK OF COURT
Lumberville, Louisiana

Financial Statements
With Independent Auditor's Reports
As of and for the Year Ended June 30, 1998
With Supplemental Information Schedules

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Audit and, where appropriate, at the office of the parish clerk of court.

Release Date July 2, 1998

Herbie W. Way
Legislative Audit Administrator

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NEWBO HAKISH CLERK OF COURT
Lewvillie, Louisiana

Financial Statements
With Independent Auditor's Reports
As of and For the Year Ended June 30, 1990
With Supplemental Information Schedules

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HEDDIE W. WAY
CERTIFIED PUBLIC ACCOUNTANT
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Alexandria, LA 71303
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Independent Auditor's Report

HERRIBABLE DONALD M. POIRYNS
VERNON PARISH CLERK OF COURT
Lumberville, Louisiana

I have audited the financial statements of the Vernon Parish Clerk of Court as of June 30, 2000, and for the year then ended, as indicated in the table of contents. These financial statements are the responsibility of the Vernon Parish Clerk of Court's management. My responsibility is to express an opinion on these 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 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Vernon Parish Clerk of Court as of June 30, 2000, and the results of operations for the year then ended in conformity with generally accepted accounting principles.

Governmental Accounting Standards Board Technical Bulletin 98-1, *Disclosures about Year 2000 Issues*, requires disclosure of certain matters regarding the Year 2000 issue. The 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, I do not provide assurance that the clerk of court is or will be Year 2000 ready, that the clerk of court's Year 2000 remediation efforts will be successful in whole or in part, or that parties with which the clerk of court does business will be Year 2000 ready.

In accordance with Government Auditing Standards, I have also issued a report dated December 26, 1999, on my consideration of the internal control over financial reporting and my tests of compliance with certain provisions of law, regulations, contracts, and grants.

HONORABLE DONALD W. PERKINS
VERNON PARISH CLERK OF COURT
Lacombe, Louisiana
Independent Auditor's Report

My audit was made for the purpose of forming an opinion on the 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 financial statement of the Vernon Parish Clerk of Court. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in my opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Neville M. May

Neville M. May
Alexandria, Louisiana
December 29, 1988

FINANCIAL STATEMENTS OF COUNTY
 INDEPENDENCE, MISSOURI
 ALL FUND TYPES AND ACCOUNT GROUPS

Condensed Balance Sheet, June 30, 1998

	GOVERNMENTAL FUND TYPE - GENERAL FUND	FUND TYPE FUND TYPE - SPECIAL FUND	ACCOUNT GROUPS		TOTAL (GOVERNMENTAL FUNDS)
			GENERAL FUND ASSETS	LONG-TERM DEBT	
ASSETS AND OTHER DEBITS					
Cash and cash equivalents	\$498,820	\$641,000			\$1,139,820
Receivables	26,793				26,793
Office furnishings and equipment			\$11,700		11,700
Amount to be provided for retirement of general long-term debt				\$35,100	35,100
TOTAL ASSETS AND OTHER DEBITS	\$525,613	\$641,000	\$11,700	\$35,100	\$1,213,413
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts, salaries, and on bond of long-term debt (net deposits)	\$5,500	\$641,000			\$646,500
Compensated absence payable				\$35,100	35,100
Total Liabilities	5,500	\$641,000	0000	\$35,100	\$681,600
Fund Equity:					
Investment in general fund assets			\$11,700		11,700
Fund balance - unrestricted - undesignated	\$51,000				51,000
Total Fund Equity	\$51,000	0000	11,700	0000	62,700
TOTAL LIABILITIES AND FUND EQUITY	\$56,500	\$641,000	\$11,700	\$35,100	\$1,213,413

The accompanying notes are an integral part of this statement.

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VILLAGE BOARD OF CLERK OF COURT
 Saratoga, Louisiana
 GOVERNMENTAL FUND TYPE - GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED JUNE 30, 2022

REVENUES

License and permits - marriage	17,875
Fees, charges, and commissions for services	
Court costs, fees, and charges	207,738
Fees for recording legal documents	241,000
Fees for certified copies of documents	16,000
Use of money and property - interest earnings	67,000
Miscellaneous	27,000

Total revenues	586,613

EXPENDITURES

Current:	
General government - salaries:	
Personal services and related benefits	567,000
Operating services	18,000
Materials and supplies	16,000
Travel and other charges	17,000
Intergovernmental	37,000
Capital outlay	20,000

Total expenditures	718,000

EXCESS OF REVENUES OVER EXPENDITURES 179,375

FUND BALANCE AT BEGINNING OF YEAR 400,552

FUND BALANCE AT END OF YEAR 579,927

The accompanying notes are an integral part of this statement.

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FRANK PATER CLERK OF COURT
 1500 Olive, Los Angeles
 GOVERNMENTAL FUND YEAR - GENERAL FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance
 Budget (GAAP Basis) and Actual
 for the Year Ended June 30, 1988

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
.....			
Civil suits and attachments	\$240,000	170,000	(\$70,000)
Criminal suits	80,000	80,000	0,000
Filing and recording	200,000	160,177	(\$39,823)
Special revenue	80,000	70,000	(\$10,000)
Total revenues	700,000	480,177	(\$219,823)
EXPENDITURES			
.....			
Expenses			
Judicial government - Judicial			
Personnel services and related benefits	570,000	563,000	7,000
Operating services	50,000	201,000	(\$151,000)
Materials and supplies	20,000	21,211	(\$1,211)
Travel and other charges	0,000	21,000	(\$21,000)
Intergovernmental	10,000	21,487	(\$11,487)
Capital outlay	20,000	21,000	(\$1,000)
Total expenditures	690,000	953,708	(\$263,708)
EXCESS OF REVENUES OVER EXPENDITURES	10,000	(\$47,531)	(\$57,531)
FUND BALANCE AT BEGINNING OF YEAR	407,500	400,000	7,500
.....			
FUND BALANCE AT END OF YEAR	\$417,500	\$352,469	(\$65,031)

The accompanying notes are an integral part of this statement.

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YVONNE MADRIS CLERK OF COURT
Lacrosse, Louisiana

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

2. 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

Governmental Accounting Standards Board (GASB) Statement No. 34 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Because the clerk of court is an independently elected official (governing body) and is legally separate and is fiscally independent, the clerk of court is a separate governmental reporting entity. The clerk of court includes all funds, account groups, activities, or events, that are within its oversight responsibility.

Certain units of local government over which the clerk of court exercises no oversight responsibility, such as the parish police jury, the parish school board, the parish clerk of court, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the parish clerk of court.

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 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.

VERNON PARISH CLERK OF COURT
Covington, Louisiana
Notes to the Financial Statements (Continued)

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:

General Fund -- as provided by Louisiana Revised Statute III:281, is the principal fund of the clerk of court and is used to account for the operations of the clerk's office. The various fees and charges due to the clerk's office are accounted for in this fund. General operating expenditures are paid from this fund.

Agency Funds -- the Advance Deposit and Registry of Court Agency funds 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.

E. FIXED ASSETS

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 84.2% percent of fixed assets are valued at estimated historical costs based on the actual costs of like items while the remaining 15.7% percent are based on actual historical costs. No depreciation has been provided on general fixed assets.

D. LONG-TERM DEBT

Long-term debt expected to be financed from governmental funds is reported in the general long-term debt account group. Expenditures for principal and interest payments for long-term debt are recognized in the governmental funds when due.

C. 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) to 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 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:

VERNON PARSONS CLERK OF COURT
Lafayette, Louisiana
Notes to the Financial Statements (Continued)

Revenues

Recordings, cancellations, court attendances, 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, recordings, court attendances, criminal costs, et cetera are subject to accrual.

Expenditures

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

F. BUDGET PRACTICES

A proposed budget is published in the official journal at least 60 days prior to a public hearing. The public hearing is held at the clerk's office during the month of June for comments from taxpayers. The proposed budget is then legally adopted by the clerk and amended during the year, as necessary. Budgets are established and controlled by the clerk at the object level of expenditures. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. Although formal budgetary integration is not employed as a management control device, the bookkeeper provides the clerk of court with monthly comparisons as a means of controlling expenditures. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.

G. CASH 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 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 and cash equivalents as follows:

Petty cash	\$150
Demand deposits	\$37,300
Time and certificates of deposit	<u>864,523</u>
Total	<u>\$91,973</u>

VEONOR PARISH CLERK OF COURT

Monroe, Louisiana

Notes to the Financial Statements (continued)

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. At June 30, 1998, the clerk had cash and cash equivalents (collected bank balances) of \$1,089,477. These deposits are secured from risk by approximately \$382,883 of federal deposit insurance (GAAP Category 1) and \$481,080 of the pledge of bank-owned securities held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties (GAAP Category 2).

Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement 2, Louisiana Revised Statute 28:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 30 days of being notified by the clerk that the fiscal agent bank has failed to pay deposited funds upon demand.

8. VACATION AND SICK LEAVE

Employees earn from 5 to 35 days of vacation leave each year, depending on length of service. Vacation leave can only be accumulated with specific approval by the clerk of court. Employees earn one day of sick leave each month and may accumulate a maximum of 40 days. Employees, with proper notice given concerning retirement or resignation, are paid up to 40 days of accumulated sick leave at their current rate of pay.

The cost of leave privileges, computed in accordance with GASB Codification Section 650, is recognized as a current-year expenditure in the General Fund when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term debt account group.

At June 30, 1998, employees of the clerk have accumulated and vested \$35,108 in employee leave benefits, computed in accordance with GASB Codification Section 650. This amount is recorded in the general long-term debt account group.

9. TOTAL COLUMNS ON FINANCIAL STATEMENTS

The total columns on the financial statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis (overview). Data in these columns do 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.

VERNON PARISH CLERK OF COURT
 Leesville, Louisiana
 Notes to the Financial Statements (Continued)

2. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in office furnishings and equipment follows:

Balance at July 1, 1997		\$301,748
Additions:		
Adjustments	\$66,841	
Current year capital outlay	<u>22,022</u>	308,863
Deletions		<u>608</u>
Balance at June 30, 1998		<u>\$413,200</u>

3. PENSION PLAN

Substantially all employees of the Vernon Parish Clerk of Court are members of the Louisiana Clerks of Court Retirement and Relief Fund ("System"), a multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees.

All regular employees who are under the age of 65 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 308 per cent 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 who 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 by state statute.

Plan members are required by state statute to contribute 8.75 percent of their annual covered salary and the Vernon Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 30 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 Vernon Parish Clerk of Court are established by state statute. As provided by Louisiana Revised Statute 11:502, 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 employer contributions to the System for the years ending June 30, 1995, 1996, and 1998, were \$46,818, \$42,580, and \$48,866, respectively, equal to the required employer's contributions for each year.

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, 1245 Brickman Avenue, Suite 81, Baton Rouge, Louisiana 70816, or by calling (888) 793-1302.

WYOMING PARISH CLERK OF COURT
 Leesville, Louisiana
 Notes to the Financial Statements (Continued)

4. CHANGES IN GENERAL LONG-TERM DEBT

The following is a summary of the long-term debt transactions during the year:

	<u>Compensated Amounts</u>
Balance at July 1, 1997	\$43,563
Additions	72,370
Deductions	<u>(180,825)</u>
Balance at June 30, 1998	<u>\$35,108</u>

5. CHANGES IN AGENCY FUND BALANCE:

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

	<u>Advance Deposit Fund</u>	<u>Registry of Court Fund</u>	<u>Total</u>
Balance, July 1, 1997	\$285,586	\$239,583	\$525,169
Additions	524,523	95,152	619,675
Deductions	<u>(488,832)</u>	<u>(19,124)</u>	<u>(507,956)</u>
Balance, June 30, 1998	<u>\$321,277</u>	<u>\$315,611</u>	<u>\$636,888</u>

6. RISK MANAGEMENT

The clerk's office is exposed to various risks related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The clerk has obtained commercial insurance for all the aforementioned risks and settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

VERNON PARISH CLERK OF COURT
Lafayette, Louisiana
Notes to the Financial Statements (Continued)

7. YEAR 2000 ISSUE

The Year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the clerk of court's operations as early as fiscal year 1999.

The clerk of court has completed an inventory of the mission-critical computer systems that may be affected by the Year 2000 issue and that are necessary to conducting operations.

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. Management cannot assure that the clerk of court is or will be Year 2000 ready, that the clerk of court's remediation efforts will be successful in whole or in part, or that parties with whom the clerk of court does business will be Year 2000 ready.

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VERNON PARISH CLERK OF COURT
Lafayette, Louisiana
SUPPLEMENTAL INFORMATION REPORT
As of and for the Year Ended June 30, 1998

EXPENSE FUND TYPE - AGENCY FUNDS

ADVANCE DEPOSIT FUND -- as provided by Louisiana Revised Statute 13:840, accounts for advance deposits on writs filed by litigants. The advances are refundable to the litigants after all costs have been paid.

REGISTER 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.

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UNION PARISH DIST. OF COURT
 Greenville, Louisiana
 FISCAL YEAR 1998 1999 - MONETARY FUNDS

Continuing Balance Sheet, June 30, 1998

	ADVANCE DEPOSIT FUND	REVENUE BY COURT FUND	TOTAL
	-----	-----	-----
ASSETS			

Cash and cash equivalents	\$25,450	\$25,541	\$50,991
	-----	-----	-----
LIABILITIES			

Restricted deposits due to others	\$25,450	\$25,541	\$50,991
	-----	-----	-----

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WYOMING PUBLIC CLERK OF COURT
 INVESTMENT INVESTMENTS
 FINANCIAL STATEMENTS - MONROE FUND

Companion Schedule of Changes in Invested Deposits
 for the Year Ended June 30, 2008

	MONROE DEPOSIT FUND	REGISTER OF COMMON FUND	TOTAL
INVESTED DEPOSITS AT BEGINNING OF YEAR	\$285,558	\$150,543	\$436,101
ADDITIONS			
Deposits - gifts and transactions	\$24,533	\$9,086	\$33,619
Interest earned on investments		6,117	6,117
Total additions	\$24,533	15,203	\$39,736
Total	\$310,091	\$165,746	\$475,837
DEDUCTIONS			
Clerk's costs (transferred to General Fund)	\$28,319		\$28,319
Settlements to litigants	\$28,837	19,174	\$48,011
Local officials' costs	\$4,000		\$4,000
Local officials' and clerk's costs, other	\$6,000		\$6,000
Total deductions	\$67,156	19,174	\$86,330
INVESTED DEPOSITS AT END OF YEAR	\$242,935	\$146,572	\$389,507

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HEDDIE W. WAY
CERTIFIED PUBLIC ACCOUNTANT
55 Terra Reunion
Alexandria, LA 71302
318/442-1568
Fax: 318/442-8498

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

BERNAN PARISH CLERK OF COURT
Lafayette, Louisiana

I have audited the financial statements of the Bernan Parish Clerk of Court as of and for the year ended June 30, 1998, and have issued my report thereon dated December 28, 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 financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of 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 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 PARISH CLERK OF COURT
Lafayette, Louisiana
Compliance and Internal Control Report
(Continued)

Prior Year Audit Findings

The audit for the year ended June 30, 1997, disclosed no instances of noncompliance that were required to be reported under Government Auditing Standards or matters involving the internal control over financial reporting and its operation that were considered to be material weaknesses.

General

This report is intended for the information of the Vernon Parish Clerk of Court. However, this report is a matter of public record and its distribution is not limited.

Berrie M. Ray

Berrie M. Ray
Alexandria, Louisiana
December 28, 1998