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**ALLEN PARISH CLERK OF COURT**  
**Oberlin, Louisiana**

Financial Report

Year Ended June 30, 1999

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 JAN 12 2000

*Royce T. Scimemi, CPA, Inc.*

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# ROYCE T. SCIMEMI, CPA, INC.



Member  
American Institute of  
Certified Public Accountants

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Society of Louisiana  
Certified Public Accountants

## INDEPENDENT AUDITOR'S REPORT

**HONORABLE GERALD HARRINGTON**  
**ALLEN PARISH CLERK OF COURT**  
Oberlin, Louisiana

I have audited the accompanying general purpose financial statements of Allen Parish Clerk of Court, a component unit of the Allen Parish Police Jury, as of and for the year ended June 30, 1999, as listed in the table of contents. These general purpose financial statements are the responsibility of the Clerk of Court. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial 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 Allen Parish Clerk of Court at June 30, 1999, and the results of operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, I have also issued a report dated December 29, 1999, on my consideration of Allen Parish Clerk of Court's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Royce T. Scimemi, CPA, Inc.  
December 29, 1999

*Royce T. Scimemi, CPA, Inc.*

GENERAL PURPOSE FINANCIAL STATEMENTS

ALLEN PARISH CLERK OF COURT  
Oberlin, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups  
June 30, 1999

	<u>Governmental</u> <u>Fund Type</u> <u>General</u>	<u>Fiduciary</u> <u>Fund Type</u> <u>Agency</u>	<u>Account Group</u> <u>General</u> <u>Fixed Assets</u>	<u>Totals ..</u> <u>(Memorandum Only)</u>
 <b>ASSETS</b>				
Cash	\$ 100	\$ 22,024	\$	\$ 22,124
Interest-bearing deposits	481,901	484,019		965,920
Accounts receivable	13,639			13,639
Furniture, Fixtures and Equipment			<u>276,240</u>	<u>276,240</u>
Total assets	<u>\$ 495,640</u>	<u>\$ 506,043</u>	<u>\$ 276,240</u>	<u>\$1,277,923</u>
 <b>LIABILITIES AND FUND EQUITY</b>				
Accounts payable	\$ 1,516	\$	\$	\$ 1,516
Accrued liabilities	7,718			7,718
Due to litigants		<u>506,043</u>		<u>506,043</u>
Total liabilities	<u>9,234</u>	<u>506,043</u>		<u>515,277</u>
Fund equity:				
Investment in general fixed assets			276,240	276,240
Fund balance - Unreserved and undesignated	<u>486,406</u>			<u>486,406</u>
Total fund equity	<u>486,406</u>		<u>276,240</u>	<u>762,646</u>
Total liabilities and fund equity	<u>\$ 495,640</u>	<u>\$ 506,043</u>	<u>\$ 276,240</u>	<u>\$1,277,923</u>

The accompanying notes are an integral part of these financial statements.

ALLEN PARISH CLERK OF COURT  
Statement of Revenues, Expenditures, and Changes in Fund Balances -  
Governmental Fund Type - General Fund  
Year Ended June 30, 1999

Revenues:	
Licensed and permits	\$ 5,725
Fees, charges, and commission for services - Court costs, fees and charges	53,750
Fees for recording legal documents	380,821
Fees for certified copies	33,973
Intergovernmental	66,907
Interest earnings	<u>20,299</u>
Total revenues	<u>561,475</u>
Expenditures:	
Current -	
Personal services and related benefits	303,866
Operating services	62,750
Materials and supplies	26,996
Capital Outlay	<u>139,422</u>
Total expenditures	<u>533,034</u>
Excess (deficiency) of revenues over expenditures	28,441
Fund balance, beginning of year	<u>457,965</u>
Fund balance, end of year	<u>\$486,406</u>

The accompanying notes are an integral part of these financial statements

ALLEN PARISH CLERK OF COURT  
Statement of Revenues, Expenditures, and Changes in Fund Balances -  
Budget (GAAP Basis) and Actual -  
Governmental Fund Type - General Fund  
Year Ended June 30, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Licensed and permits	\$ 6,000	\$ 5,725	\$ (275)
Fees, charges, and commission for services -			
Court costs, fees and charges	52,400	53,750	1,350
Fees for recording legal documents	382,819	380,821	(1,998)
Fees for certified copies	34,890	33,973	(917)
Intergovernmental	64,096	66,907	2,811
Interest earnings	<u>18,000</u>	<u>20,299</u>	<u>2,299</u>
Total revenues	<u>558,205</u>	<u>561,475</u>	<u>3,270</u>
Expenditures:			
Current -			
Personal services and related benefits	303,677	303,866	(189)
Operating services	59,223	62,750	(3,527)
Materials and supplies	26,921	26,996	(75)
Capital Outlay	<u>140,470</u>	<u>139,422</u>	<u>1,048</u>
Total expenditures	<u>530,291</u>	<u>533,034</u>	<u>(2,743)</u>
Excess (deficiency) of revenues over expenditures	27,914	28,441	527
Fund balance, beginning of year	<u>457,965</u>	<u>457,965</u>	_____
Fund balance, end of year	<u>\$485,879</u>	<u>\$486,406</u>	<u>\$ 527</u>

The accompanying notes are an integral part of these financial statements.

ALLEN PARISH CLERK OF COURT  
Oberlin, Louisiana

Notes to Financial Statements

June 30, 1999

(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. A clerk of court is elected for a term of four years.

The accounting and reporting policies of the Allen Parish Clerk of Court conform to generally accepted accounting principles as applicable to governments. The Government Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Such accounting and reporting principles also conform to the requirements of Louisiana Revised Statutes 24:513 and to the industry audit guide, Audits of State and Local Governmental Units.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

As the governing authority of the parish, for reporting purposes, the Allen Parish Police Jury is the financial reporting entity for Allen Parish. The financial reporting entity consists of (a) the primary government (policy jury), (b) organizations for which the 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 unit should be considered part of the Allen 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.
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.



ALLEN PARISH CLERK OF COURT  
Oberlin, LA

Notes to Financial Statements-Continued

June 30, 1999

Because the police jury provides financial benefits that make the clerk of court fiscally dependent, the clerk of court was determined to be a component unit of the Allen 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 accounts of the Allen Parish Clerk of Court are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. Fund accounting is designed to demonstrate legal compliance and aid financial management by segregating transactions relating to certain governmental functions or activities. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its asset, liabilities, fund equity, revenues and expenditures. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

General Fund

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

Agency Funds

The Advance Deposits and Registry of Court Agency Funds are used to account for *assets held as an agent for individuals, etc.* Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

C. Basis of Accounting

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

The Allen Parish Clerk of Court's records are maintained on a modified accrual basis of accounting. The governmental funds use the following practices in recording revenues and expenditures:

ALLEN PARISH CLERK OF COURT  
Oberlin, LA

Notes to Financial Statements-Continued

June 30, 1999

Revenues

Recordings, cancellations, mortgage certificates, certified copies, court attendance, suits and successions, intergovernmental revenue, interest earned on interest-bearing deposits, and criminal costs are recorded in the year in which they are earned.

Substantially all other revenues are recorded when received.

Expenditures

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

D. Budgetary Accounting

A budget for the General Fund is prepared on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally prepared or as amended by the Clerk of Court. All budgetary appropriations lapse at the end of each fiscal year.

E. Fixed Assets

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported) in the General Fixed Assets Account Group rather than in the General Fund. General fixed assets provided by the Allen Parish Police Jury are also recorded in the General Fixed Asset Account Group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated historical cost if historical cost is not available. The amount of fixed asset costs estimated is immaterial.

The account group is not a "fund". It is concerned only with the measurement of financial position, not with measurement of results of operations.

F. Interest-Bearing Deposits

Interest-bearing deposits are stated at cost, which approximates market.

G. Bad Debts

Uncollectible amounts due for receivables are recognized as bad debts by direct write-off at the time information becomes available which would indicate the uncollectibility of the particular receivable. Although the specific charge-off method is not in conformity with generally accepted accounting principles (GAAP), no allowance for uncollectible accounts receivable is made due to immateriality at June 30, 1999.

ALLEN PARISH CLERK OF COURT  
Oberlin, LA

Notes to Financial Statements-Continued

June 30, 1999

H. Vacation and Sick Leave

Employees of the Clerk of Court's office earn one to three weeks of vacation and 12 days of sick leave each year. Vacation and sick leave must be used in the year earned. At June 30, 1999, the employees of the Clerk of Court have no accumulated and vested leave benefits required to be reported in accordance with generally accepted accounting principles.

I. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of moneys are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Allen Parish Clerk of Court as an extension of formal budgetary integration in the funds.

J. Total Columns on Combined Balance Sheet

Total columns on the Combined Balance Sheet are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. 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.

(2) Cash and Interest-Bearing Deposits

Under state law, the Clerk of Court may deposit funds within a fiscal agent bank located in the parish or congressional district that is 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 of court may also invest in United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30 1999, the Clerk of Court has cash and cash equivalents (book balances) totaling \$987,944, as follows:

	Hibernia National Bank	Cameron State Bank	Total
Demand deposits:			
Non-interest-bearing	\$	\$ 22,024	\$ 22,024
Interest-bearing	458,039	417,881	875,920
Time deposits	<u>65,000</u>	<u>25,000</u>	<u>90,000</u>
Total	<u>\$ 523,039</u>	<u>\$ 464,905</u>	<u>\$ 987,944</u>

ALLEN PARISH CLERK OF COURT  
Oberlin, LA

Notes to Financial Statements-Continued

June 30, 1999

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. Deposit balances (bank balances) at June 30, 1999, are secured as follows:

	Hibernia National Bank	Cameron State Bank
Bank balances	<u>\$529,231</u>	<u>\$506,044</u>
Securities pledged (category 3)	512,815	310,000
Federal deposit insurance	<u>100,000</u>	<u>256,157</u>
	<u>612,815</u>	<u>566,157</u>
Over (Under) secured deposits	<u>\$ 83,584</u>	<u>\$ 60,113</u>

Pledged securities in Category 3 include uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Clerk of Court's name. Even though the pledged securities are considered uncollateralized (category 3) 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 deposited funds upon demand. Federal deposit insurance coverage is reflected above on various separate fiduciary accounts, in the amount of \$256,157, at Cameron State Bank. Because these accounts are not labeled "fiduciary", coverage may not be available. The clerk is in the process of changing these accounts to include this term and ensure adequate security on these accounts.

(3) Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Balance <u>06/30/98</u>	Additions	Deletions	Balance <u>06/30/99</u>
Furniture, fixtures and equipment	<u>\$134,468</u>	<u>\$ 141,772</u>	<u>\$ _____</u>	<u>\$276,240</u>

ALLEN PARISH CLERK OF COURT  
Oberlin, LA

Notes to Financial Statements-Continued

June 30, 1999

(4) Pension Plan

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

All regular employees earning at least \$100 per month and 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 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 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.

Contributions to the system 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. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:103, the employer's 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 following provides certain disclosures for the Clerk of Court and the retirement system that are required by GASB Codification Section P20.129 for the year ended June 30, 1999:

	<u>1999</u>		
Contribution rates:			
Employees	<u>8.25%</u>		
Employer	<u>10.00%</u>		
Total current year payroll	<u>\$ 226,728</u>		
Total current year covered payroll	<u>\$ 220,875</u>		
	<u>Percent</u>	<u>Amount</u>	<u>Actual</u>
Contributions required by statute:			
Employees	8.25 %	\$ 18,222	\$ 18,222
Employer	<u>7.31 %</u>	<u>16,146</u>	<u>22,063</u>
Total	<u>15.56 %</u>	<u>\$ 34,368</u>	<u>\$ 40,285</u>

ALLEN PARISH CLERK OF COURT  
Oberlin, LA

Notes to Financial Statements-Continued

June 30, 1999

Retirement System:

Estimated payroll for current year	<u>\$ 55,025,037</u>
Dollar amount	<u>\$ 9,002,400</u>
Percent of estimated payroll	<u>7.31 %</u>

For the year ended June 30, 1999:

Retirement System:

Net assets available	\$ 184,421,047
Pension benefit obligation	<u>246,051,393</u>
Unfunded pension benefit obligation	<u>\$ 61,630,346</u>

The pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increased and step-rated benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employers.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1999 comprehensive annual financial report. The Allen Parish Clerk of Court does not guarantee the benefits granted by the System.

(4) Changes in Agency Fund Balances

A summary of changes in agency fund unsettled deposits follows:

	<u>Unsettled Deposits 07/01/98</u>	<u>Additions</u>	<u>Reductions</u>	<u>Unsettled Deposits 06/30/99</u>
Agency funds:				
Advance Deposit I	\$ 1,165	\$ 69	\$ 96	\$ 1,138
Advance Deposit III	280,199	369,173	322,648	326,724
Registry of Court	<u>130,982</u>	<u>112,770</u>	<u>65,571</u>	<u>178,181</u>
Total	<u>\$ 412,346</u>	<u>\$ 482,012</u>	<u>\$ 388,315</u>	<u>\$ 506,043</u>

ALLEN PARISH CLERK OF COURT  
Oberlin, LA

Notes to Financial Statements-Continued

June 30, 1999

(5) Expenditures of the Clerk of Court Paid by the Parish Police Jury

The Clerk of Court's office is located in the Allen Parish Courthouse. The upkeep and maintenance of the courthouse is paid by the Allen Parish Police Jury. Certain operating expenditures of the Clerk of Court's office are paid by the parish police jury. The fixed assets purchased and included in the general fixed assets account group are the only amounts included in the accompanying financial statements. These expenditures are summarized as follows:

	<u>1999</u>
Furniture, fixtures and equipment	\$ 2,350
Office supplies	<u>11,198</u>
 Total	 <u>\$ 13,548</u>

(6) Receivables

The receivables of \$13,639 at June 30, 1999 are as follows:

	<u>1999</u>
Mortgage Certificates	\$ 1,369
Cancellations	320
Certified copies	3,009
Recordings	8,757
Court Dates (Police Jury)	<u>184</u>
 Total	 <u>\$13,639</u>

(7) Long Term Lease

The Allen Parish Clerk of Court has entered into a four year operating lease with the Xerox Corporation for the use of a copier. During the year ended June 30, 1999, rentals under long term lease obligations were \$3,439 per year. Future obligations over the terms of the long-term lease as of June 30, 1999 are:

<u>Year Ended</u> <u>June 30</u>	<u>Amount</u>
2000	3,281
Thereafter	<u>0</u>
Total	<u>\$ 3,281</u>

ALLEN PARISH CLERK OF COURT  
Oberlin, LA

Notes to Financial Statements-Continued

June 30, 1999

(8) Excess Fund Balance

R.S. 13:785 requires that every four years (at the close of the term of office) the clerk of court must pay the parish treasurer 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, 1999, there was no amount due the parish treasurer as this was not the last year of the clerk's four-year term of office, and no determination of the amount that will be due, if any, can be made at this time.

(9) Litigation and Claims

At June 30, 1999 the clerk of court was involved in litigation regarding the mis-indexing of a mortgage. A settlement has subsequently been reached in the amount of \$45,985.21. Of this amount \$1,500, the errors and omissions policy deductible, has been recorded as a previous year expenditure and the insurance carrier has made the final settlement payment.

(10) Year 2000 Issue (Unaudited)

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

The Allen Parish Clerk of Court has completed an inventory of computer systems and other electronic equipment that may be affected by the Year 2000 Issue and that are necessary to conducting the clerk's operations. Based on this inventory, the clerk has been actively engaged in making necessary changes to its systems and equipment to achieve Year 2000 compliance. Approximately \$144,000 has been spent during the fiscal year ended June 30, 1999 in becoming compliant. The clerk's hardware and software vendor has informed him that testing and validation of the systems are complete.

*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 is or will be year 2000 ready, that the clerk's remediation efforts will be successful in whole or in part, or that parties with whom the clerk does business will be year 2000 ready.*



# ROYCE T. SCIMEMI, CPA, INC.



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## **Independent Auditor's Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of the General Purpose Financial Statements Performed in Accordance with *Government Auditing Standards***

**HONORABLE GERALD HARRINGTON  
ALLEN PARISH CLERK OF COURT**  
Oberlin, Louisiana

I have audited the general purpose financial statements of Allen Parish Clerk of Court, a component unit of the Allen Parish Police Jury, as of and for the year ended June 30, 1999, and have issued my report thereon dated December 29, 1999. 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 Allen Parish Clerk of Court's general purpose 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 those provisions was not an objective of my audit and accordingly, I do not express such an opinion. The results of my tests disclose 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 Allen 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 general purpose 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

**ALLEN PARISH CLERK OF COURT**  
Compliance and Internal Control Report (Continued)

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. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended for the information of Allen Parish Clerk of Court, the Allen Parish Police Jury and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.

Royce T. Scimemi, CPA, Inc.  
December 29, 1999

*Royce T. Scimemi, CPA, Inc.*