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UNION PARISH CLERK OF COURT  
Farmerville, Louisiana

General Purpose Financial Statements  
With Independent Auditor's Report  
As of and for the Year Ended June 30, 1999  
With Supplemental Information Schedules

Under provisions of state law, this report is a public document. A copy of 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 1-12-00

**VERNON R  
COON**  
CERTIFIED PUBLIC ACCOUNTANT

UNION PARISH CLERK OF COURT  
Farmerville, Louisiana

General Purpose Financial Statements  
With Independent Auditor's Report  
As of and For the Year Ended June 30, 1999  
With Supplemental Information Schedules

C O N T E N T S

	<u>Statement</u>	<u>Page No.</u>
<b>Independent Auditor's Report</b>		2
<b>General Purpose Financial Statements:</b>		
Combined Balance Sheet - All Fund Types and Account Groups	A	5
Governmental Fund Type - General Fund - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual	B	6
Notes to the Financial Statements		7
	<u>Schedule</u>	<u>Page No.</u>
<b>Supplemental Information Schedules:</b>		
Fiduciary Fund Type - Agency Funds:		
Combining Balance Sheet	1	17
Combining Schedule of Changes in Unsettled Deposits	2	18
Year 2000 Issue (Unaudited)	3	19
<b>Independent Auditor's Reports Required by <i>Government Auditing Standards:</i></b>		
Report on Compliance and Internal Control over Financial Reporting		21
Schedule of Findings and Questioned Costs	4	23
Summary Schedule of Prior Audit Findings	5	24



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PRACTICE LIMITED TO  
GOVERNMENTAL  
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AND FINANCIAL REPORTING

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## Independent Auditor's Report

HONORABLE SUE BUCKLEY  
UNION PARISH CLERK OF COURT  
Farmerville, Louisiana

I have audited the general purpose financial statements of the Union Parish Clerk of Court as of June 30, 1999, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Union 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. 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 the Union Parish Clerk of Court as of June 30, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the Union Parish Clerk of Court. Such information, except for the schedule on the year 2000 issue which is marked unaudited, 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.

HONORABLE SUE BUCKLEY  
UNION PARISH CLERK OF COURT  
Farmerville, Louisiana  
Independent Auditor's Report,  
June 30, 1999

The year 2000 supplementary information on page 19 is supplementary information required by the Governmental Accounting Standards Board. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the Year 2000 supplementary information. However, I did not audit the information and do not express an opinion on it. In addition, I do not provide assurance that the Union Parish Clerk of Court is or will be year 2000 compliant, that the Union Parish Clerk of Court's remediation efforts will be successful in whole or in part, or that parties with which the Union Parish Clerk of Court does business are or will become year 2000 compliant.

In accordance with *Government Auditing Standards*, I have also issued reports dated December 10, 1999, on my consideration of the Union Parish Clerk of Court's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations and contracts.



West Monroe, Louisiana  
December 10, 1999

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(OVERVIEW)**

UNION PARISH CLERK OF COURT  
Farmerville, Louisiana  
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, June 30, 1999

	GOVERNMENTAL FUND TYPE - GENERAL FUND	FIDUCIARY FUND TYPE - AGENCY FUNDS	ACCOUNT GROUP - GENERAL FIXED ASSETS	TOTAL (MEMORANDUM ONLY)
<b>ASSETS</b>				
Cash and cash equivalents	\$385,713	\$521,660		\$907,373
Receivables	12,084			12,084
Due from Advance Deposit Fund	22,508			22,508
Office furnishings and equipment			\$94,434	94,434
<b>TOTAL ASSETS</b>	<u>\$420,304</u>	<u>\$521,660</u>	<u>\$94,434</u>	<u>\$1,036,398</u>
<b>LIABILITIES AND FUND EQUITY</b>				
Liabilities:				
Accounts payable	\$5,118			\$5,118
Payroll deductions payable	5,613			5,613
Deposits due to General Fund		\$22,508		22,508
Unsettled deposits due others		499,152		499,152
Total Liabilities	<u>10,732</u>	<u>521,660</u>	NONE	<u>532,392</u>
Fund Equity:				
Investment in general fixed assets			\$94,434	94,434
Fund balance - unreserved - undesignated	409,573			409,573
Total Fund Equity	<u>409,573</u>	NONE	<u>94,434</u>	<u>504,007</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$420,304</u>	<u>\$521,660</u>	<u>\$94,434</u>	<u>\$1,036,398</u>

The accompanying notes are an integral part of this statement.

UNION PARISH CLERK OF COURT  
Farmerville, 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, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Licenses and permits - marriage	\$2,200	\$2,286	\$86
Intergovernmental revenues - state funds:			
Clerks supplemental compensation	11,825	11,825	
Grant from Supreme Court	26,755	26,755	
Fees, charges, and commissions for services:			
Court costs, fees, and charges	159,600	206,268	46,668
Fees for recording legal documents	155,000	166,634	11,634
Charges for copies	7,000	27,489	20,489
Use of money and property - interest earnings	15,000	25,065	10,065
Other revenue	54,500	7,585	(46,915)
Total revenues	<u>431,880</u>	<u>473,906</u>	<u>42,026</u>
<b>EXPENDITURES</b>			
Current:			
General government - judicial:			
Personal services and related benefits	260,000	250,915	9,085
Operating services	90,000	92,985	(2,985)
Materials and supplies	18,000	16,278	1,722
Travel and other charges	28,000	21,238	6,762
Capital outlay	50,000	24,557	25,443
Intergovernmental		2,814	(2,814)
Total expenditures	<u>446,000</u>	<u>408,787</u>	<u>37,213</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	(14,120)	65,120	79,240
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>343,364</u>	<u>344,453</u>	<u>1,089</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$329,244</u>	<u>\$409,573</u>	<u>\$80,329</u>

The accompanying notes are an integral part of this statement.

UNION PARISH CLERK OF COURT  
Farmerville, Louisiana

Notes to the Financial Statements  
As of and For the Year Ended 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. 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 Union Parish Police Jury is the financial reporting entity for Union Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria determining which component units should be considered part of the Union Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

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



## UNION PARISH CLERK OF COURT

Farmerville, 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 funds for equipment and furniture of the clerk of court's office, the clerk of court was determined to be a component unit of the Union Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the clerk of court and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

#### **B. FUND ACCOUNTING**

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

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term 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 of court are described as follows:

UNION PARISH CLERK OF COURT  
Farmerville, Louisiana  
Notes to the Financial Statements (Continued)

**Governmental Fund - General Fund**

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

**Fiduciary Funds - Agency Funds**

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

**C. FIXED ASSETS AND LONG-TERM 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 not recorded in the general fixed assets account group. Approximately 72 per cent of fixed assets are valued at estimated historical costs based on the actual costs of like items while the remaining 28 per cent are based on actual historical costs. No depreciation has been provided on general fixed assets. There are no general long-term obligations at June 30, 1999.

**D. BASIS OF ACCOUNTING**

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

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

UNION PARISH CLERK OF COURT  
Farmerville, 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, et cetera, are recorded in the year in which they are earned.

Interest income on time deposits is recorded when the time deposits have matured and the income is available. Substantially all other revenues are recognized when received by the clerk of court.

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

**Expenditures**

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

**Other Financing Sources**

Sales of fixed assets are accounted for as other financing sources and are recognized when the underlying event (sale) has occurred.

**E. BUDGET PRACTICES**

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

Neither encumbrance accounting nor formal budgetary integration (within the accounting records) are employed as management control devices during the year. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.

UNION PARISH CLERK OF COURT  
 Farmerville, Louisiana  
 Notes to the Financial Statements (Continued)

**F. 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, 1999, the clerk has cash (book balances) totaling \$907,373 as follows:

Demand deposits	\$452,204
Time deposits	<u>455,169</u>
Total	<u><u>\$907,373</u></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, 1999, are secured as follows:

Bank Balances	<u>\$964,900</u>
Federal deposit insurance	\$815,439
Pledged securities (uncollateralized)	<u>420,851</u>
Total	<u><u>\$1,236,290</u></u>

**G. VACATION AND SICK LEAVE**

Employees of the clerk of court's office receive 5 to 20 days of non-cumulative vacation leave each year, depending on length of service. Employees earn from 8 to 12 hours of sick leave per month, depending on length of service. Sick leave may be accumulated to a maximum of 120 days however, no compensation is paid for such accumulated leave upon termination of service.

UNION PARISH CLERK OF COURT  
 Farmerville, Louisiana  
 Notes to the Financial Statements (Continued)

**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 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 unfiled claims.

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

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

**2. RECEIVABLES**

The General Fund receivables of \$12,084 at June 30, 1999, are as follows:

Class of receivables:

Fees, charges, and commissions for services:

Recordings	\$4,782
Copies	274
Mortgage certificates	395
Cancellations	80
Court attendance	1,900
Certified copies	395
Criminal fees	1,621
Miscellaneous	<u>2,637</u>
Total	<u>\$12,084</u>

UNION PARISH CLERK OF COURT  
 Farmerville, Louisiana  
 Notes to the Financial Statements (Continued)

**3. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in office furnishings and equipment follows:

Balance at July 1, 1998	\$94,613
Additions	24,557
Deletions	<u>(24,736)</u>
Balance at June 30, 1999	<u>\$94,434</u>

**4. PENSION PLAN**

Substantially all employees of the Union 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 Bricksome Avenue, Suite B1, Baton Rouge, Louisiana 70816, 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 Union Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 10.0 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent of the taxes shown by the tax rolls of each parish. Contribution requirements of plan members and the clerk of court are established and amended by state statute. As provided by Louisiana Revised Statute 11:103, 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 Union Parish Clerk of Court's contributions to the System for the years ending June 30, 1999, 1998, and 1997, were \$18,352, \$17,269, and \$17,915, respectively, equal to the required contributions for each year.

UNION PARISH CLERK OF COURT  
 Farmerville, Louisiana  
 Notes to the Financial Statements (Continued)

**5. POSTRETIREMENT BENEFITS**

The Union Parish Clerk of Court provides no continuing health care or life insurance benefits to retired employees.

**6. CHANGES IN AGENCY FUND BALANCES**

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

	Advance Deposit Fund	Registry of Court Fund	Total
Balance at July 1, 1998	\$208,886	\$211,454	\$420,340
Additions	305,657	60,093	365,750
Deletions	(268,847)	(18,091)	(286,938)
Balance at June 30, 1999	<u>\$245,696</u>	<u>\$253,456</u>	<u>\$499,152</u>

**7. LITIGATION AND CLAIMS**

The Union Parish Clerk of Court is not involved in any litigation at June 30, 1999, nor is she aware of any unasserted claims.

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

The Union 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 Union Parish Police Jury.

**SUPPLEMENTAL INFORMATION SCHEDULES**



UNION PARISH CLERK OF COURT  
Farmerville, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES  
As of and for the Year Ended June 30, 1999

FIDUCIARY FUND TYPE - AGENCY FUNDS

**ADVANCE DEPOSIT FUND**

The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:842, accounts for advance deposits on suits filed by litigants. The advances are refundable to the litigants after all costs have been paid.

**REGISTRY OF COURT FUND**

The Registry of Court Fund, as provided by Louisiana Revised Statute 13:475, accounts for funds which have been ordered by the court to be held until judgment has been rendered in court litigation. Withdrawals of the funds can be made only upon order of the court.

UNION PARISH CLERK OF COURT  
Farmerville, Louisiana  
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Balance Sheet, June 30, 1999

	<u>ADVANCE DEPOSIT FUND</u>	<u>REGISTRY OF COURT FUND</u>	<u>TOTAL</u>
<b>ASSETS</b>			
Cash and cash equivalents	<u>\$268,204</u>	<u>\$253,456</u>	<u>\$521,660</u>
<b>LIABILITIES</b>			
Due to:			
General Fund	\$22,508		\$22,508
Others	<u>245,696</u>	<u>\$253,456</u>	<u>499,152</u>
<b>TOTAL LIABILITIES</b>	<u>\$268,204</u>	<u>\$253,456</u>	<u>\$521,660</u>

UNION PARISH CLERK OF COURT  
Farmerville, Louisiana  
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Schedule of Changes in  
Unsettled Deposits Due to Others  
For the Year Ended June 30, 1999

	<u>ADVANCE DEPOSIT FUND</u>	<u>REGISTRY OF COURT FUND</u>	<u>TOTAL</u>
<b>UNSETTLED DEPOSITS AT JUNE 30, 1998</b>	<u>\$208,886</u>	<u>\$211,454</u>	<u>\$420,340</u>
<b>ADDITIONS</b>			
Suits and successions		54,742	54,742
Advance deposits	279,157		279,157
Bond deposits	26,500		
Interest earned on investments		5,351	5,351
Total additions	<u>305,657</u>	<u>60,093</u>	<u>365,750</u>
Total	<u>514,543</u>	<u>271,547</u>	<u>786,090</u>
<b>REDUCTIONS</b>			
Clerk's costs (transferred to General Fund)	144,308	40	144,348
Settlements to litigants		17,231	17,231
Appraisers, curators, keepers, etc.	3,625		3,625
Sheriff's fees	24,117		24,117
State treasurer	15,362		15,362
Judicial fund	11,070		11,070
Refunds	48,055		48,055
Other reductions	22,310	820	23,130
Total reductions	<u>268,847</u>	<u>18,091</u>	<u>286,938</u>
<b>UNSETTLED DEPOSITS AT JUNE 30, 1999</b>	<u>\$245,696</u>	<u>\$253,456</u>	<u>\$499,152</u>

UNION PARISH CLERK OF COURT  
Farmerville, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULE  
As of and For the Year Ended June 30, 1999

**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 Union Parish Clerk of Court has completed an inventory of computer systems that may be affected by the year 2000 issue and that are critical to conducting operations of the clerk's office. The clerk has identified the financial reporting system as requiring year 2000 remediation. All testing and validation of this system has been performed.

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 part, or that parties with whom the clerk does business will be year 2000 ready.

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

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



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

UNION PARISH CLERK OF COURT  
Farmerville, Louisiana

I have audited the general purpose financial statements of the Union Parish Clerk of Court as of and for the year ended June 30, 1999 ended and have issued my report thereon dated December 10, 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 the Union Parish Clerk of Court's 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 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 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 Union Parish Clerk of Court's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

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UNION PARISH CLERK OF COURT

Farmerville, Louisiana

Independent Auditor's Report on Compliance

And Internal Control Over Financial Reporting, etc.

June 30, 1999

This report is intended solely for the information and use of the Union Parish Clerk of Court and management of the clerk's office and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to be 'Vernon L. ...', written in a cursive style.

West Monroe, Louisiana

December 10, 1999

**UNION PARISH CLERK OF COURT  
Farmerville, Louisiana**

**Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 1999**

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the Union Parish Clerk of Court.
2. No instances of noncompliance material to the financial statements of the Union 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 Structure.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

None



**UNION PARISH CLERK OF COURT  
Farmerville, Louisiana**

**Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 1999**

There were no audit findings reported in the audit for the year ended June 30, 1998.