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**ST. HELENA PARISH CLERK OF COURT  
Greensburg, Louisiana**

**General Purpose Financial Statements and  
Independent Auditor's Reports**

**As of and for the Two Years 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

DEC 01 1999

Release Date \_\_\_\_\_

***Jessie Travis-Gill***  
Certified Public Accountant

**ST. HELENA PARISH CLERK OF COURT**

Greensburg, Louisiana

**General Purpose Financial Statements**

As of and For the Two Years Ended June 30, 1999

With Supplemental Information Schedules

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# *Jessie Travis-Gill*

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## INDEPENDENT AUDITOR'S REPORT

Honorable Herman Newell  
Clerk of Court  
St. Helena Parish  
P.O. Box 308  
Greensburg, Louisiana

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

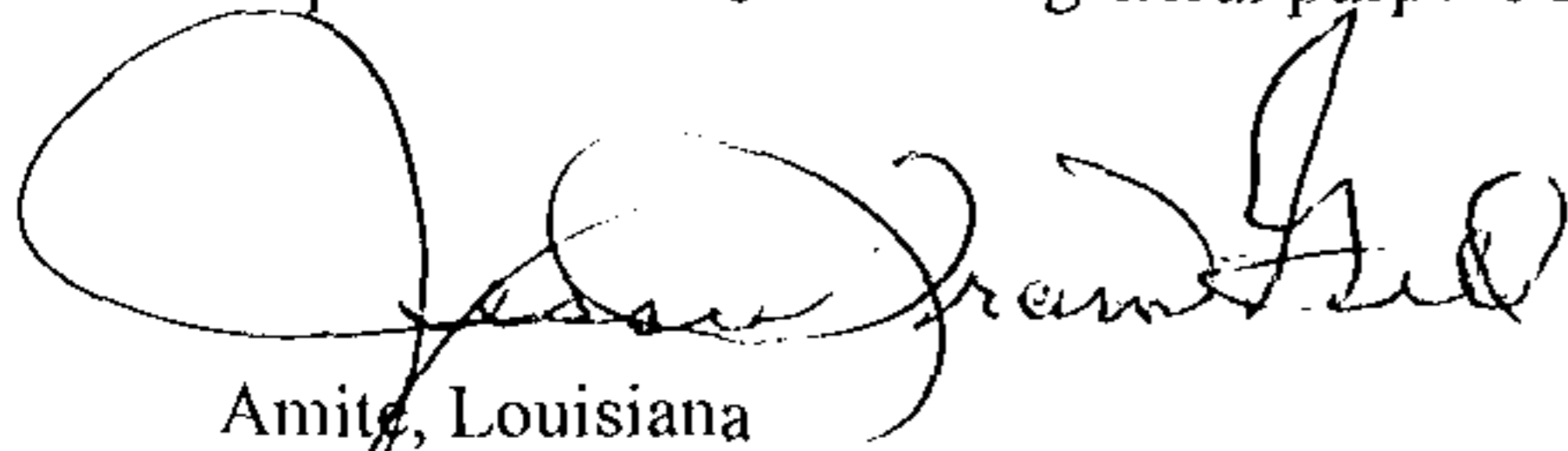
Except as discussed in the following two paragraphs, I conducted my audit in accordance with generally accepted auditing standards, contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain 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 statements presentation. I believe that my audit provides a reasonable basis for my opinion.

I was unable to obtain reconciled and identifiable balances for a portion of the Advance Deposit Fund, an amount of approximately \$50,000. The St. Helena Parish Clerk of Court has not been able to reconcile these individual docket balances in the Advance Deposit Fund for suits filed prior to March 1, 1988. Therefore, I was unable to verify all of the unsettled deposit balances to others at June 30, 1999 and 1998. The effects on financial statements of not reconciling the individual docket balances cannot be reasonably determined.

Governmental Accounting Standards Board Technical Bulletin 98-1, *Disclosures About Year 2000 Issues*, requires disclosure of certain matters regarding the Year 2000 Issue. St. Helena 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 St. Helena Parish Clerk of Court's disclosures with respect to the Year 2000 Issue made in Note 7. Further, I do not provide assurance that St. Helena Parish Clerk of Court is or will be year 2000 ready, that St. Helena Parish Clerk of Court's year 2000 remediation efforts will be successful in whole or in part, or that parties with which St. Helena Parish Clerk of Court does business will be year 2000 ready.

In my opinion, except for the effects of such adjustments, if any, as might have been required with respect to the deposit balances due to others referred to above, and the effects of such adjustments, if any, as might have been determined to be necessary had I been able to examine evidence regarding year 2000 disclosures, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of St. Helena Parish Clerk of Court as of June 30, 1998 and 1999, and the results of its operations for the years then ended in conformity with generally accepted accounting principles.

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of St. Helena Parish Clerk of Court. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relations to the general purpose financial statements taken as a whole.



Amite, Louisiana  
August 27, 1999

ST. HELENA PARISH CLERK OF COURT  
Greensburg, Louisiana

Statement A

COMBINED BALANCE SHEETS  
ALL FUND TYPES AND ACCOUNT GROUPS  
June 30, 1999 and 1998

	Governmental Fund Type - General Fund		Fiduciary Fund Type - Agency Funds		Account Group - General Fixed Assets		TOTAL (Memorandum Only)	
	1999	1998	1999	1998	1999	1998	1999	1998
<b>ASSETS</b>								
Cash and cash equivalents	\$34,391	\$27,235	\$356,468	\$399,231	--	--	\$390,859	\$426,466
Investments	35,000	35,000	--	--	--	--	35,000	35,000
Equipment	--	--	--	--	\$50,609	\$24,292	50,609	24,292
Accounts receivable	2,292	2,736	--	--	--	--	2,292	2,736
<b>TOTAL ASSETS</b>	<b>\$71,683</b>	<b>\$64,971</b>	<b>\$356,468</b>	<b>\$399,231</b>	<b>\$50,609</b>	<b>\$24,292</b>	<b>\$478,760</b>	<b>\$488,494</b>
<b>LIABILITIES AND FUND EQUITY</b>								
Liabilities								
Accounts payable	\$1,421	\$1,543	--	--	--	--	\$1,421	\$1,543
Due to General Fund	--	--	--	--	--	--	--	0
Unsettled deposits	--	--	\$356,468	\$399,231	--	--	356,468	399,231
Total Liabilities	1,421	1,543	356,468	399,231	--	--	357,889	400,774
Fund Equity								
Investment in general fixed assets	--	--	--	--	\$50,609	\$24,292	50,609	24,292
Fund balance: unreserved-undesignated	70,262	63,428	--	--	--	--	70,262	63,428
Total Fund Equity	70,262	63,428	--	--	50,609	24,292	120,871	87,720
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$71,683</b>	<b>\$64,971</b>	<b>\$356,468</b>	<b>\$399,231</b>	<b>\$50,609</b>	<b>\$24,292</b>	<b>\$478,760</b>	<b>\$488,494</b>

The accompanying notes are an integral part of this statement.



**ST. HELENA PARISH CLERK OF COURT  
Greensburg, Louisiana**

**Statement B**

**COMBINED STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES -  
ALL GOVERNMENTAL FUND TYPES - GENERAL FUND  
For the Years Ended June 30, 1999 and 1998**

	<b>1999</b>	<b>1998</b>
<b>Revenues</b>		
Licenses and permits	\$1,950	\$1,950
Court costs, fees, and charges	101,307	129,514
Fees for recording legal documents	49,532	51,608
Fees for certified copies	10,798	14,324
Use of property and money - interest	1,440	1,523
Intergovernment grant	48,440	--
Miscellaneous	22,954	19,655
<b>Total Revenues</b>	<b>236,421</b>	<b>218,574</b>
<b>Expenditures</b>		
Personal services and related benefits	158,068	155,001
Materials and supplies	8,660	4,980
Operating services	27,509	20,549
Capital outlay	26,320	--
Travel and other charges	9,030	9,839
<b>Total Expenditures</b>	<b>229,587</b>	<b>190,369</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>6,834</b>	<b>28,205</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>63,428</b>	<b>35,223</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$70,262</b>	<b>\$63,428</b>

The accompanying notes are an integral part of this statement.

**COMBINED STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES -  
BUDGET (GAAP BASIS) AND ACTUAL -  
ALL GOVERNMENTAL FUND TYPES - GENERAL FUND  
For the Years Ended June 30, 1999 and 1998**

	1999			1998		
	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
<b>Revenues</b>						
Licenses and permits	\$2,000	\$1,950	(\$50)	\$2,000	\$1,950	(\$50)
Court costs, fees, and charges	105,000	101,307	(3,693)	125,000	129,514	4,514
Fees for recording legal documents	50,000	49,532	(468)	50,000	51,608	1,608
Fees for certified copies	12,000	10,798	(1,202)	14,000	14,324	324
Use of property and money - interest	5,000	1,440	(3,560)	6,000	1,523	(4,477)
Intergovernment grants	48,000	48,440	440	--	--	--
Miscellaneous	22,000	22,954	954	19,000	19,655	655
<b>Total Revenues</b>	<b>244,000</b>	<b>236,421</b>	<b>(7,579)</b>	<b>216,000</b>	<b>218,574</b>	<b>2,574</b>
<b>Expenditures</b>						
Personal services and related benefits	160,000	158,068	1,932	156,000	155,001	999
Materials and supplies	6,000	8,660	(2,660)	6,000	4,980	1,020
Operating services	24,000	27,509	(3,509)	19,000	20,549	(1,549)
Capital outlay	28,000	26,320	1,680	--	--	--
Travel and other charges	7,500	9,030	(1,530)	8,000	9,839	(1,839)
<b>Total Expenditures</b>	<b>225,500</b>	<b>229,587</b>	<b>(4,087)</b>	<b>189,000</b>	<b>190,369</b>	<b>(1,369)</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>18,500</b>	<b>6,834</b>	<b>(11,666)</b>	<b>27,000</b>	<b>28,205</b>	<b>1,205</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>62,223</b>	<b>63,428</b>	<b>1,205</b>	<b>35,223</b>	<b>35,223</b>	<b>--</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$80,723</b>	<b>\$70,262</b>	<b>(\$10,461)</b>	<b>\$62,223</b>	<b>\$63,428</b>	<b>\$1,205</b>

The accompanying notes are an integral part of this statement.

**ST. HELENA PARISH CLERK OF COURT**  
Greensburg, Louisiana

**Notes to the Financial Statements**  
For the Two Years Ended June 30, 1999

**INTRODUCTION**

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 has other duties and powers provided by law. The clerk of court is elected for a four-year term.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying general purpose financial statements of the St. Helena Parish Clerk of Court, a component unit of the St. Helena Parish Police Jury, have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**B. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the St. Helena Parish Police Jury is the financial reporting entity for St. Helena Parish. The financial reporting entity consists of (1) the primary government (police jury), (2) organizations for which the primary government is financially accountable, and (3) 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 Statement No. 14 established criteria for determining which component units should be considered part of the St. Helena Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The St. Helena Parish Clerk of Court is financially independent, other than certain operating expenditures of the Clerk's office that are paid or provided by the parish police jury as required by law. Also, the St. Helena Parish Clerk of Court is an independently elected parish official, who is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds.



The financial statements of the St. Helena Parish Police Jury will not be misleading if the data of the St. Helena Parish Clerk of Court is not included. Accordingly, 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 within the parish.

### **C. FUND ACCOUNTING**

The clerk of court uses funds and account groups to report 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 relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. 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.

Funds of the clerk of court are classified into two categories: governmental (General Fund) and fiduciary (agency funds). These funds are described as follows:

#### **General Fund**

The General Fund, as provided by Louisiana Revised Statute (R.S.) 13:781, is the principal fund of the Clerk's office and accounts 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 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.

#### **General Fixed Assets**

Fixed assets used in governmental fund operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the governmental funds. General fixed assets provided by the parish police jury are not recorded within the general fixed assets account group. Fixed assets are valued at historical cost or estimated historical cost if historical cost is not available.

No depreciation has been provided on general fixed assets. The account group is not a fund. It is concerned only with the measurement of financial position and does not involve measurement of results of operations.

#### **D. 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 measurements made, regardless of the measurement focus applied. The governmental funds are accounted for using a flow of current financial resources measurement focus.

The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting. The governmental funds use the following practices in recording revenues and expenditures:

##### **Revenues**

Recordings, cancellations, court attendance, criminal costs, et cetera, are recorded in the year they are earned.

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.

#### **E. BUDGET PRACTICES**

Annually, the Clerk of Court adopts a budget for the General Fund. The budget is prepared on the modified accrual basis of accounting. All appropriations contained in the budget lapse at year end.

Formal budget integration (within the accounting records) is not implemented. However, the budget and expenditures are reviewed periodically by the Clerk of Court as a form of management control. Budgeted amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

The proposed budget for the 1998 and 1999 fiscal years were made available for public inspection at the Clerk's office by June 1, 1997 and 1998, respectively.

## **F. ENCUMBRANCES**

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the clerk's office.

## **G. CASH, CASH EQUIVALENTS, AND INVESTMENTS**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Under state law, the Clerk of Court may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits within state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

The Clerk may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

## **H. 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. General fixed assets provided by the parish police jury are not recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available.

## **I. COMPENSATED ABSENCES**

The Clerk of Court's office has the following policy relating to vacation and sick leave: Employees of the Clerk of Court's office earn from one to two weeks of vacation leave each year depending on the length of service. Unused vacation leave may not be carried forward. In addition, employees are granted sick leave each year on a case by case basis.

The cost of leave privileges, in accordance with GASB Statement No. 16, is recognized as a current-year expenditure in the General Fund when leave is actually taken, and is not accrued as a liability.

## J. TOTAL COLUMNS ON STATEMENTS

Total columns on the statements are captioned Memorandum Only (overview) to indicate that it is presented only to facilitate financial analysis. Data in these columns does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

### 2. CASH, CASH EQUIVALENTS AND INVESTMENTS

At June 30, 1998 and 1999, the Clerk of Court has cash and cash equivalents (book balances) totaling \$426,466 and \$390,859 as follows:

	<u>1998</u>	<u>1999</u>
Demand deposits	\$ 276,200	\$ 237,538
Money market accounts	<u>150,266</u>	<u>153,321</u>
Total	<u>\$ 426,466</u>	<u>\$ 390,859</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at June 30, 1998 and 1999, are \$459,943 and \$413,107, respectively. Investments, consisting of six-month certificates of deposit, are \$35,000 at June 30, 1998 and 1999. These deposits (cash and certificates of deposit) are secured from risk by federal deposit insurance of \$200,000, for the years ending June 30, 1998 and 1999. Additionally, the bank deposits are secured by \$455,000 of pledged securities (for both fiscal years) held by the custodial bank in the name of the fiscal agent bank (GASB Category 3). Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement 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 sheriff that the fiscal agent has failed to pay deposited funds upon demand.



### 3. RECEIVABLES

The General Fund receivables of \$2,736 and \$2,292 at June 30, 1998 and 1999, are for recording fees charged to various entities, such as attorneys and title companies. Statements are sent out monthly, and accounts are usually paid in total by statement amount.

### 4. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets for the years ending June 30, 1998 and 1999, follow:

	<u>Balance July 1, 1997</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 1998</u>
Equipment	\$ 24,292	--	--	\$ 24,292

	<u>Balance July 1, 1998</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 1999</u>
Equipment	\$ 24,292	\$ 26,317	--	\$ 50,609

### 5. PENSION PLAN

Substantially all employees of the St. Helena 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 per cent of their final-average salary for each year of credited service, not to exceed 100 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 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.



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.

*Funding Policy.* Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the St. Helena Parish Clerk of Court is required to contribute at an actuarially determined rate. The rate for the years ended June 30, 1998 and 1999, was 10 percent, respectively, of annual covered payroll. Contributions to the System also include one-fourth of one percent of taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the St. Helena Parish Clerk of Court are established and may be amended by state statute. As provided by R.S. 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 St. Helena Parish Clerk of Court's contributions to the System for the years ending June 30, 1999, 1998, and 1997, were \$11,142, \$11,671, and \$13,532, respectively, equal to the required contributions for each year.

#### 6. CHANGES IN AGENCY FUND BALANCES

	Unsettled Deposits July 1, 1997	Additions	Reductions	Unsettled Deposits June 30, 1998
Agency Funds:				
Advance Deposit	\$176,179	\$150,763	\$145,351	\$181,591
Registry of Court	<u>242,594</u>	<u>154,849</u>	<u>179,803</u>	<u>217,640</u>
	<u>\$418,773</u>	<u>\$305,612</u>	<u>\$325,154</u>	<u>\$399,231</u>
	<u>July 1, 1998</u>			<u>June 30, 1999</u>
Agency Funds:				
Advance Deposit	\$181,591	\$141,028	\$119,801	\$202,818
Registry of Court	<u>217,640</u>	<u>65,321</u>	<u>129,312</u>	<u>153,649</u>
	<u>\$399,231</u>	<u>\$206,349</u>	<u>\$249,113</u>	<u>\$356,467</u>

## **7. 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 St. Helena Parish Clerk of Court installed a new criminal statistics information system during the months of June and July, 1999. The advance funds are processed on another system, which is about three years old. This is a leased system and is supported by Software Services, a computer group that specializes in Clerk of Court systems throughout the state. The Clerk of Court understands that his systems are year 2000 compliant.

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's office 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 Assessor's office does business will be year 2000 ready.

## **8. INTERGOVERNMENTAL GRANT**

The St. Helena Parish Clerk of Court received a grant in the amount of \$48,440 from the Louisiana Supreme Court during the year ended June 30, 1999. This grant was for the purchase and installation of hardware and software for a criminal case management information system. This system will be used to transfer, on a daily basis, criminal data to the Case Management Information System (CMIS) Division of the Louisiana Supreme Court. This information will be made available to district courts statewide, Computerized Criminal History (CCH) database and the National Crime Information Center (NCIC). The grant was made in conjunction with the federal Brady Bill as approved for the State of Louisiana and the Louisiana Supreme Court, via the Louisiana Commission on Law Enforcement (LCLE).

The grant was number 95-RU-RX-K039. The Clerk's office received the full amount of the grant in June, 1999, in the amount of \$48,440. The Clerk disbursed \$24,220, or half of the amount due for the system. The balance will be paid as soon as the system is fully functional.

**ST. HELENA PARISH CLERK OF COURT**  
Greensburg, Louisiana

**FIDUCIARY FUND TYPE - AGENCY FUNDS**  
**COMBINING BALANCE SHEET**  
June 30, 1999 and 1998

Schedule 1

<b>ASSETS</b>	<b>Advance Deposit Fund</b>		<b>Registry of Court Fund</b>		<b>TOTAL</b>	
	<b>1999</b>	<b>1998</b>	<b>1999</b>	<b>1998</b>	<b>1999</b>	<b>1998</b>
Cash and cash equivalents	\$202,819	\$181,591	\$153,649	\$217,640	\$356,468	\$399,231
<b>Total Assets</b>	\$202,819	\$181,591	\$153,649	\$217,640	\$356,468	\$399,231
<b>LIABILITIES AND FUND EQUITY</b>						
Due to taxing bodies and others	\$202,819	\$181,591	\$153,649	\$217,640	\$356,468	\$399,231
<b>Total liabilities</b>	202,819	181,591	153,649	217,640	356,468	399,231
Fund equity	--	--	--	--	--	--
<b>Total Liabilities and Fund Equity</b>	\$202,819	\$181,591	\$153,649	\$217,640	\$356,468	\$399,231

**ST. HELENA PARISH CLERK OF COURT**  
Greensburg, Louisiana

**FIDUCIARY FUND TYPE - AGENCY FUNDS**  
**SCHEDULE OF CHANGES IN UNSETTLED DEPOSITS**  
For the Years Ended June 30, 1999 and 1998

Schedule 2

	Advance Deposit Fund		Registry of Court Fund		TOTAL	
	1999	1998	1999	1998	1999	1998
<b>Unsettled Deposits at Beginning of Year</b>	\$181,591	\$176,179	\$217,640	\$242,594	\$399,231	\$418,773
<b>Additions</b>						
Suits and successions	136,086	138,968	--	--	136,086	138,968
Judgements	1,884	7,714	61,547	147,834	63,431	155,548
Interest	3,058	4,081	3,774	7,015	6,832	11,096
Other additions	--	--	--	--	--	--
<b>Total Additions</b>	141,028	150,763	65,321	154,849	206,349	305,612
<b>Reductions</b>						
Clerk's costs	96,244	109,375	--	--	96,244	109,375
Settlements to litigants	4,801	7,781	129,312	179,803	134,113	187,584
Judges supplemental fund	6,387	7,981	--	--	6,387	7,981
Judicial expense fund	4,010	5,250	--	--	4,010	5,250
Sheriff's fees	5,843	8,009	--	--	5,843	8,009
Other	2,516	6,955	--	--	2,516	6,955
<b>Total Reductions</b>	119,801	145,351	129,312	179,803	249,113	325,154
<b>Unsettled Deposits at End of Year</b>	\$202,818	\$181,591	\$153,649	\$217,640	\$356,467	\$399,231

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
For the Two Years Ended June 30, 1999

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Planned Corrective Action/Partial Corrective Action Taken	Additional Explanation
99-01	Prior to 3/88	Certain individual Advance Deposit Funds were not reconciled, approximately \$50,000, from a prior administration.	Partially	These amounts have been isolated from other Advance Funds. All attempts to reconcile these old balances have been futile.	Attempting to seek legal remedy of "old" unreconcilable funds, to be able to transfer to General Fund.
99-02	6/30/95	Limited staff and lack of proper segregation of duties.	No	Additional staff not cost-effective.	



CORRECTIVE ACTION PLAN FOR  
CURRENT YEAR AUDIT FINDINGS  
For the Year Ended June 30, 1999

Ref No.	Description of Finding	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
99-03	Limited staff and lack of proper segregation of duties.	No action planned. Additional staff not cost-effective.	Herman Newell	
99-04	Medicare tax was not being withheld and paid on employees covered by state retirement as required by IRS.	Medicare tax is being withheld, matched by Clerk of Court, and submitted, as required, by IRS.	Herman Newell	01/01/99

## *Jessie Travis-Gill*

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### INDEPENDENT AUDITOR'S REPORT

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

The Honorable Herman Newell  
St. Helena Parish Clerk of Court  
P.O. Box 607  
Greensburg, Louisiana 70441

I have audited the general purpose financial statements of the St. Helena Parish Clerk of Court, Greensburg, Louisiana, a component unit of St. Helena Parish Police Jury, as of and for the two years ended June 30, 1999, and have issued my report thereon dated August 27, 1999. I have conducted my audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States.

#### Compliance

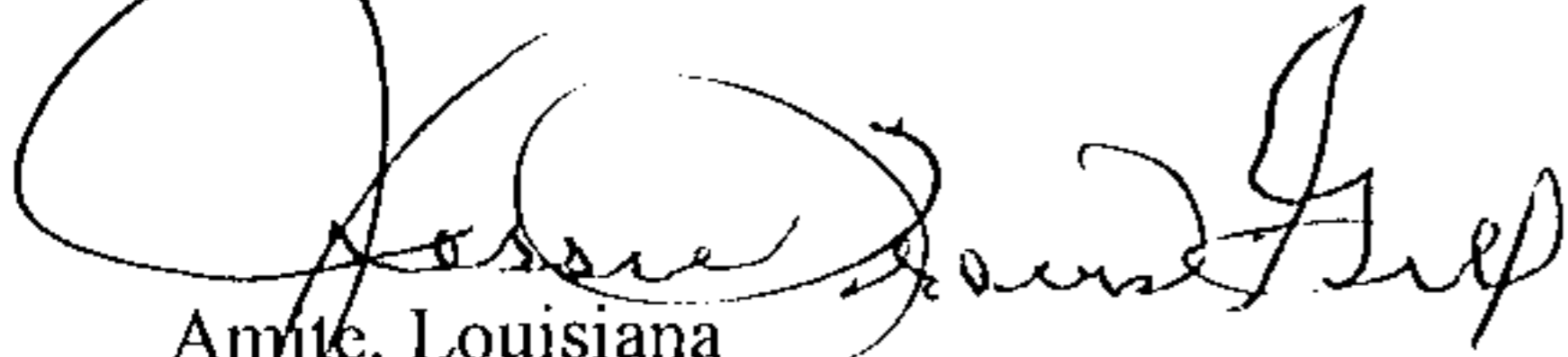
As part of obtaining reasonable assurance about whether St. Helena Parish Clerk of Court's general purpose financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have 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 disclosed one instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying Schedule 4, Corrective Action Plan for Current Year Audit Findings, as item 99-04.

## Internal Control Over Financial Reporting

In planning and performing my audit, I considered St. Helena 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. However, I noted certain matters involving the internal control over financial reporting and its operation that I consider to be reportable conditions. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgment, could adversely affect St. Helena 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 4, Corrective Action Plan for Current Year Audit Findings, as item 99-03.

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. My 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, I believe the above referenced reportable item to be a material weakness, specifically item number 99-03 on Schedule 4, Corrective Action Plan for Current Year Audit Findings.

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



Amite, Louisiana  
August 27, 1999