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Under provisions of state law, this report is a public document. A copy of the report has been submitted to the President, Governor, 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.



**Roland D. Kraushaar**  
Certified Public Accountant

1408 Texas Avenue      Alexandria, LA 71304  
Post Office Box 12508      Alexandria, LA 71315

Independent Auditor's Report

March 14, 1988

Honorable F. Kirby LeMoine  
Grant Parish Clerk of Court  
Colfax, Louisiana

I have audited the accompanying general purpose financial statements of the Grant Parish Clerk of Court, Colfax, Louisiana, as of and for the year ended June 30, 1987, 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 accordance with the terms of my engagement, I did not reconcile the balances in the individual suit dockets with the cash balance in the Advance Deposit Fund as June 30, 1987. Because the Clerk of Court has not reconciled the balance in the individual suit dockets with the cash balance in the Advance Deposit Fund, it was not practical for me to determine the amount of fees that would be due to the General Fund as June 30, 1987. Therefore, no provision for recognizing these earned fees has been made in the accompanying general purpose financial statements.

In my opinion, except for the effects of such adjustments, if any, as might have been required by the above paragraph, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Grant Parish Clerk of Court, Colfax, Louisiana, as of June 30, 1987, and the results of its operations for the

year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued my report dated March 18, 1998, on my consideration of the Grant Parish Clerk of Court's internal control over financial reporting and my tests of compliance with certain provisions of laws, regulations, contracts and grants.

My audit was made for the purpose of forming an opinion on the general purpose financial statements as a whole. The combining financial statements and schedule listed as supplemental information 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 Grant 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 stated in all material respects in relation to the general purpose financial statements taken as a whole.



Roland D. Kraushaar  
Certified Public Accountant



**Roland D. Kraushaar**  
**Certified Public Accountant**

1406 Texas Avenue Alexandria, LA 71301  
Post Office Box 12238 Alexandria, LA 71315

**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**

March 16, 1998

Honorable J. Elroy Lemoine  
Grant Parish Clerk of Court  
Cajalapa, Louisiana

I have audited the financial statements of Grant Parish Clerk of Court as of and for the year ended June 30, 1997, and have issued my report thereon dated March 16, 1998. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether Grant 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 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 instances of noncompliance that are required to be reported under Government Auditing Standards which are described in the accompanying Schedule of Findings and Questioned Costs.

**Internal Control Over Financial Reporting**

In planning and performing my audit, I considered Grant 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. 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 Grant Parish Clerk of Court's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying Schedule of Findings and Questioned Costs.

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. 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 none of the reportable conditions above is a material weakness.

This report is intended for the information of management and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

  
Harold D. Kraushaar  
Certified Public Accountant



**Roland D. Kraushaar**  
Certified Public Accountant

1408 Texas Avenue      Alexandria, LA 71301  
Post Office Box 12528      Alexandria, LA 71315

**Independent Auditor's Report on Compliance With  
Requirements Applicable to Post Major Program and Internal  
Control Over Compliance in Association With  
OMB Circular A-133**

March 16, 1998

Honorable J. Elroy Lewis  
Grant Parish Clerk of Court  
Cajal, Louisiana

**Compliance**

I have audited the compliance of the Grant Parish Clerk of Court with the types of compliance requirements described in the United States Office of Management and Budget (OMB) Circular A-133 Compliance Supplement. While the Grant Parish Clerk of Court receives no Federal Funds, its management is responsible for compliance with state and local laws, regulations, and contracts. My responsibility is to express an opinion on the Grant Parish Clerk of Court's compliance based on my audit.

I conducted my audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Code of States, Local Governments, and Non-Profit Organizations. These standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Grant Parish Clerk of Court's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on the Grant Parish Clerk of Court's compliance with those requirements.

In my opinion, Grant Parish Clerk of Court complied, in all material respects, with the requirements referred to above for the year ended June 30, 1997. However, the results of my auditing procedure disclosed instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and questioned costs.

Internal Control over Compliance

The management of the Grant Parish Clerk of Court is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants. In planning and performing my audit, I considered the Grant Parish Clerk of Court's internal control over compliance with requirements that could have a direct and material effect on operations in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

My consideration of the internal control over compliance would not necessarily disclose all matters in the internal control 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 noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to operations 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 one matter involving the internal control over compliance and its operation that I consider to be a material weakness as detailed in the Schedule of Findings and Questioned Costs.

This report is intended for the information of management and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.



Roland D. Braushaar  
Certified Public Accountant

**GENERAL PURPOSE FINANCIAL STATEMENTS**  
**(Combined Statements - Overview)**



GRANT PARISH CLERK OF COURT  
Colfax, Louisiana

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

June 30, 1997

	<u>Governmental</u> <u>Fund Type</u>	<u>Fiduciary</u> <u>Fund Type</u>	<u>Account</u> <u>Group</u>	
	<u>General</u> <u>Fund</u>	<u>Agency</u> <u>Funds</u>	<u>General</u> <u>Fund</u> <u>Assets</u>	<u>Total</u> <u>(Memoranda</u> <u>Only)</u>
<b>ASSETS AND OTHER DEBITS</b>				
Cash and cash equivalents	\$61,484	\$271,375	\$ -	\$332,859
Receivables	3,830	-	-	3,830
Due from other funds	3,644	8,128	-	11,772
Equipment	-	-	97,567	97,567
Due from Grant Parish Police Jury	<u>8,545</u>	<u>-</u>	<u>-</u>	<u>8,545</u>
Total assets and other debits	<u>\$79,503</u>	<u>\$280,493</u>	<u>\$97,567</u>	<u>\$357,563</u>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 1,182	\$ -	\$ -	\$ 1,182
Payroll deductions payable	2,307	-	-	2,307
Due to Other Funds	3,150	16,644	-	19,794
Unsettled deposits	<u>-</u>	<u>518,051</u>	<u>-</u>	<u>518,051</u>
Total liabilities	<u>\$ 6,639</u>	<u>\$184,695</u>	<u>\$ -</u>	<u>\$191,334</u>
<b>Fund Equity:</b>				
Investment in general fixed assets	\$ -	\$ -	\$97,567	\$ 97,567
Fund balance:				
Reserved for long-term receivable	8,545	-	-	8,545
Unreserved - undesignated	<u>68,313</u>	<u>-</u>	<u>-</u>	<u>68,313</u>
Total fund equity	<u>\$76,858</u>	<u>\$ -</u>	<u>\$97,567</u>	<u>\$174,425</u>
Total liabilities and fund equity	<u>\$79,503</u>	<u>\$184,695</u>	<u>\$97,567</u>	<u>\$357,565</u>

The accompanying notes are an integral part of this statement.

GRANT PARISH CLERK OF COURT  
Coffee, Louisiana

COMBINED STATEMENT OF REVENUE, EXPENDITURES AND  
CHANGES IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES  
Year Ended June 30, 1987

	<u>General Fund</u>
<u>REVENUE</u>	
Recording	\$ 88,938
cancellations	1,774
Marriage certificates	8,338
Marriage licenses	3,843
Notarial fees	983
Civil suits	117,546
Copies	38,281
Preparation of deeds	4,282
CC filings	5,709
Election expense fees	8,181
Criminal fees	27,488
Clerks' certificates	745
court attendance	1,188
Research fees	984
Miscellaneous income	<u>10,343</u>
Total revenue	<u>\$318,332</u>
<u>EXPENDITURES</u>	
Personnel and benefits	\$215,360
office expenses	42,887
Insurance and bonds	23,187
Filing fees	3,471
Auto expenses	7,884
Legal, auditing and accounting	8,930
Miscellaneous expense	<u>10</u>
Total expenditures	<u>\$298,728</u>
<u>EXCESS (DEFICIENCY) OF REVENUE AND</u> <u>OTHER SOURCES OVER EXPENDITURES</u> <u>AND OTHER USES</u>	\$ 19,604
<u>FUND BALANCE AT BEGINNING OF YEAR</u>	<u>35,584</u>
<u>FUND BALANCE AT END OF YEAR</u>	\$ 55,188

The accompanying notes are an integral part of this statement.

GRANT PARISH CLERK OF COURT  
Cottier, Louisiana

**COMBINED STATEMENT OF REVENUE, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GRANT PARISH) AND  
ACTUAL - GENERAL FUND  
Year Ended June 30, 1997**

	General Fund		Variances Favorable (Unfavorable)
	Budget	Actual	
<b>REVENUE</b>			
Recording	\$ 48,618	\$ 48,938	\$ 320
Concessions	3,303	3,774	471
Mortgage certificates	7,347	8,335	988
Marriage Licenses	4,125	3,842	(283)
Notarial fees	360	883	523
civil suits	128,424	117,844	(10,580)
copies	29,443	25,291	(4,152)
Preparation of deeds	2,717	4,292	1,575
UCC Filings	3,711	3,769	58
Election expense fees	8,494	8,193	(301)
Criminal Fees	23,482	27,488	4,006
Clerks' certificates	788	345	(443)
Court attendance	2,880	1,388	(1,492)
Research fees	424	594	170
Miscellaneous Income	22,117	28,543	6,426
<b>Total revenue</b>	<b>2221,300</b>	<b>2218,928</b>	<b>(2,372)</b>
<b>EXPENDITURES</b>			
Personnel and benefits	\$152,815	\$215,266	\$62,451
Office expenses	41,733	42,807	(1,074)
Insurance and bonds	18,887	23,157	(4,270)
Filing fees	9,733	3,471	6,262
Auto expense	5,377	7,084	(1,707)
Legal, auditing and accounting	8,360	8,510	(150)
Miscellaneous expense	3,818	79	3,739
<b>Total expenditures</b>	<b>2291,802</b>	<b>2298,308</b>	<b>6,506</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 17,580</b>	<b>\$ 17,580</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>88,384</b>	<b>88,384</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 88,384</b>	<b>\$ 105,964</b>	

The accompanying notes are an integral part of this statement.

GRAND PARISH CLERK OF COURT  
Cottier, Louisiana

NOTES TO FINANCIAL STATEMENTS

June 30, 1997

INTRODUCTION

As provided by Article V, Section 18 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 financial statements of the Grand Parish Clerk of Court 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

Section 2109 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included with the reporting entity. For financial reporting purposes, in conformance with GASB codification Section 2109, the Clerk of Court includes all funds, account group, activities, et cetera, that are controlled by the Clerk of Court as an independently-elected parish official. As an independently-elected parish official, the Clerk of Court is solely responsible for the operations of his office, which includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and receipt and disbursement of funds. Other than certain operating expenditures of the Clerk's office that are paid or provided by the parish policy jury as required by Louisiana law, the Clerk of Court is financially independent. Accordingly, the Clerk of Court is a separate governmental reporting entity. Certain units of local government over which the Clerk of Court exercises no oversight responsibility, such as the parish police jury, parish school board, other independently-elected officials, and municipalities within the parish, are excluded from the accompanying financial statements. The units of government are considered separate reporting entities and issue financial statements separate from those of the parish Clerk of Court.

GRANT PARISH CLERK OF COURT  
Caldwell, Louisiana

NOTES TO FINANCIAL STATEMENTS

June 30, 1997

(Continued)

C. FUND ACCOUNTING

The Clerk of Court uses funds and an account group to reflect on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions 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 19:781, is the principal fund of the Clerk of Court 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 the 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.

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 measurement made, regardless of the measurement bases 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

GRANT PARISH CLERK OF COURT  
Caldfax, Louisiana

NOTES TO FINANCIAL STATEMENTS

June 30, 1987

(Continued)

accrual basis of accounting. The General Fund uses the following practices in recording revenues and expenditures:

**Revenues**

Fees for certified copies, recording legal documents, and court costs, are recorded in the year in which they are earned.

Interest earnings on the time deposits is recorded when the time deposits have matured and the income is available. Substantially all other revenues are recorded when received.

**Expenditures**

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

**E. BUDGET PRACTICES**

A proposed budget for the year ending June 30, 1987, was approved June of 1986. The budget as adopted was prepared on the accrual basis of accounting. The budget presented is the original budget. No subsequent amendments were adopted.

**F. CASH AND CASH EQUIVALENTS AND INVESTMENTS**

Cash includes amounts in 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 with state banks organized under Louisiana law and national banks which have their principal offices in Louisiana.

Under state law, the Clerk of Court 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.

GRANT PARISH CLERK OF COURT  
Colfax, Louisiana

NOTES TO FINANCIAL STATEMENTS

June 30, 1997  
(Continued)

G. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased, and the related assets are 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.

H. COMPENSATED ABSENCES

The Clerk of Court has the following policy relating to vacation and sick leave:

Full-time employees receive 16 days of non-cumulative vacation leave annually and, depending upon length of service, from 12 to 18 days of sick leave annually. Sick leave can be accumulated without limitation, but there is no provision for payment of accumulated sick leave upon termination or retirement. At June 30, 1997, there are no accumulated and vested benefits relating to vacation and sick leave.

I. TOTAL COLUMN OF THE BALANCE SHEET

Total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

J. CASH AND CASH EQUIVALENTS

At June 30, 1997, the Clerk of Court has cash and cash equivalents (Book Balances) totaling \$633,859, as follows:

Petty cash	\$	390
Interest-bearing demand deposits		146,911
Time deposits		<u>486,558</u>
Total	\$	633,859

GRANT PARISH CLERK OF COURT  
Colfax, Louisiana

**NOTES TO FINANCIAL STATEMENTS**

June 30, 1997

(Continued)

These Deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with a fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 1997, the Grant Parish Clerk of Court has \$871,478 in deposits (collected bank balances). These deposits are secured from risk by \$265,284 of federal deposit insurance, and \$458,000 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 38:1228 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 30 days of being notified by the clerk of court that the fiscal agent has failed to pay deposited funds upon demand.

3. RECEIVABLES

The General Fund receivables of \$2,384 at June 30, 1997, are as follows:

Court costs, fees and charges	\$ 953
Fees for recording	1,358
Fees for copies	672
	-----
Total	\$2,384
	-----



GRANT PARISH CLERK OF COURT  
Cajalapa, Louisiana

NOTES TO FINANCIAL STATEMENTS

June 30, 1997

(Continued)

4. DUE FROM GRANT PARISH POLICE JURY

The Clerk of Court, on authority of the Police Jury, purchased equipment and other items that, as provided by Louisiana Revised Statute 13:4713, should have been purchased directly by the Police Jury. The Police Jury has acknowledged responsibility for the debt and has agreed to reimburse the Clerk of Court for the purchases. At June 30, 1997, the original balance due from Grant Parish Police Jury of \$8,545 remained unpaid.

The Grant Parish Police Jury stated that the balance would be paid as soon as funds are available. The fund balance has been reserved for the remaining \$8,545, since this amount due from the Grant Parish Police Jury does not represent an available expendable financial source.

5. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets (equipment) follows:

Balance July 1, 1996	\$97,663
Additions	514
(Deletions)	-
Balance June 30, 1997	<u>\$97,667</u>
	*****

6. PENSION PLAN

Substantially all employees of the Grant 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 who are under the age of 18 at the time of original employment are required to participate in the System. Employees who retire at or after age 55 with at least 10 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 percent of their final-

GRANT PARISH CLERK OF COURT  
Cajal, Louisiana

NOTES TO FINANCIAL STATEMENTS

June 30, 1987  
(Continued)

average salary. Final-average salary is the employee's average salary over the 10 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.

Contributions to the System include one-fourth of one per cent (one-half of one per cent 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 11:183, 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 #26.128:

Year Ended June 30, 1987

Grant Parish Clerk of Court

Contribution rates:

Employee	0.25%
Employer	11.50%
total current-year payroll	\$152,105
total current-year covered payroll	\$128,888

Required by Statute

Amount      Actual

Contributions:

Employee	\$13,289	\$13,289
Employer	<u>16,385</u>	<u>16,385</u>
total	<u>\$29,674</u>	<u>\$29,674</u>

GRANT PARISH CLERK OF COURT  
Orleans, Louisiana

NOTICE TO FINANCIAL STATEMENTS

June 30, 1997

(Continued)

7. CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund unsettled deposits follows:

	Agency Funds Advance Deposit	Registry of Court
Balance at Beginning of Year	\$299,366	\$ 388,784
Additions	248,198	284,283
Deductions	<u>(228,025)</u>	<u>(403,655)</u>
Balance at End of Year	\$319,539	\$ 269,412

8. LITIGATION

At June 30, 1997, the Clerk of Court was not a defendant in any lawsuits.

9. EXPENDITURES OF THE CLERK OF COURT PAID BY THE PARISH POLICE JURY

Certain operating expenditures of the Clerk's office are paid by the Parish Police Jury and are not included in the accompanying financial statements. These expenditures are generally limited to operation and maintenance at the parish courthouse in which the Clerk of Court office is housed.

## SUPPLEMENTAL INFORMATION

GRANT PARISH CLERK OF COURT  
Culiac, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULE  
As of and for the Year Ended June 30, 1997

FINANCIAL FUND TYPE - AGENCY FUNDS

ADVANCE DEPOSIT FUND

The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:84E, 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 13:476, accounts for funds which have been ordered by the court to be held until judgement has been rendered in court litigation. Withdrawal of the funds can be made only upon order of the court.

GRANT PARISH CLERK OF COURT  
Cotlar, Louisiana

COMBINED BALANCE SHEET - FINANCIAL FUND TYPE

June 30, 1997

	<u>Agency Funds</u>		Total
	<u>Advance Deposit Fund</u>	<u>Registry of Court Fund</u>	
<b>ASSETS</b>			
Cash and cash equivalents	\$333,103	\$ 241,272	\$ 574,375
Due from other funds	\$ 0.00	\$ 120	\$ 120
Total assets	<u>\$333,103</u>	<u>\$ 241,392</u>	<u>\$ 580,495</u>
<b>LIABILITIES</b>			
Due to Other Funds	\$ 0.00	\$ 0.00	\$ 0.00
Other liabilities	<u>228,458</u>	<u>228,292</u>	<u>456,750</u>
Total liabilities	<u>\$228,458</u>	<u>\$ 228,292</u>	<u>\$ 456,750</u>

SCHEDULE OF CHANGES IN UNSETTLED DEPOSITS - TRUST FUNDS

Year Ended June 30, 1997

	<u>Agency Funds</u>		Total
	<u>Advance Deposit Fund</u>	<u>Registry of Court Fund</u>	
<b>UNSETTLED DEPOSITS AT BEGINNING OF YEAR</b>	\$228,268	\$ 288,784	\$ 517,052
<b>ADDITIONS</b>			
Gifts and successions	\$240,100	\$ 242,403	\$ 482,503
Interest earned	-	22,888	22,888
Total additions	<u>\$240,100</u>	<u>\$ 265,291</u>	<u>\$ 505,391</u>
Total	<u>\$468,368</u>	<u>\$ 554,075</u>	<u>\$ 1,022,443</u>
<b>REDUCTIONS</b>			
Clerk's costs	\$200,840	-	\$ 200,840
Sheriff's fees	15,527	-	15,527
Other reductions	<u>81,528</u>	<u>403,400</u>	<u>484,928</u>
Total reductions	<u>\$297,895</u>	<u>\$ 403,400</u>	<u>\$ 701,295</u>
<b>UNSETTLED DEPOSITS AT END OF YEAR</b>	<u>\$270,473</u>	<u>\$ 150,675</u>	<u>\$ 421,148</u>

GRANT PARISH CLERK OF COURT  
Caldwell, Louisiana

SCHEDULE OF FINDINGS AND SUBMITTED COSTS  
June 30, 1997

I. FINDINGS

FINDING #1: Advance Deposits Not Reconciled The Grant Parish Clerk of Court utilizes three advance deposit funds (Advance I, Advance II, and computer account). The Advance I and Advance II accounts are basically dormant accounts with very little activity and few remaining cases in them. The majority of activity is recorded through the computer account. All activity through the computer account is reconciled to the individual cases whereas the Advance I and Advance II accounts have not been reconciled. As of June 30, 1997, the various accounts reflect the following:

<u>ACCOUNT</u>	<u>BALANCE</u>	<u>RECEIPTS</u>	<u>DISBURSEMENTS</u>
Advance I	\$ 54,694	\$ 5,394	\$ 334
Advance II	29,323	841	49
Computer	<u>125,202</u>	<u>241,117</u>	<u>217,832</u>
Total	\$209,219	\$247,342	\$218,215

REFERENCE: All financial activity in the civil docket - which includes all the Advance Deposit Funds - has been the responsibility of one employee. During the year, this employee was on extensive sick leave and was only able to maintain the computer account.

CORRECTIVE ACTION: An additional employee has been hired to work on the civil cases and will be trained on the computer system, thereby freeing the civil clerk to reconcile the Advance I and Advance II accounts. It is anticipated that all accounts will be reconciled by June 30, 1998.

FINDING #2: Late Submission of Audit Timely audits must be submitted to the Louisiana Legislative Auditor's Office within six months of the fiscal year end. Due to the illness of the civil clerk, who has always handled the accounting records, the financial statements were not complete and ready for audit until January. Personnel changes within the Auditor's Office further delayed the completion of this audit.

CORRECTIVE ACTION: The assignment of additional clerks will enable the financial records to be completed prior to September 30, 1998. Additionally, outside assistance has been and will continue to be secured to ensure that the Registry of the Court Fund will be posted timely.

## II. QUESTIONED COSTS

During the year ended June 30, 1997, there were no questioned costs disclosed during the audit.





**Roland D. Kraushaar** RECEIVED  
Certified Public Accountant  
MARCH 30 1998

1406 Texas Avenue Alexandria, LA 71301  
Post Office Box 12538 Alexandria, LA 71315

March 16, 1998

Honorable J. Eirey Lemoine  
Grant Parish Clerk of Court  
Colfax, Louisiana

Dear Mr. Lemoine:

In connection with my audit of the records of the Grant Parish Clerk of Court for the year ended June 30, 1997, I take this means to make comments and suggestions relative to your operations.

The Clerk of Court still has not completely reconciled the individual check balances of the Advance Deposit Fund with its cash balance. The Advance Deposit Fund is an agency fund used to account for advance deposits on suits filed by litigants. The advances are refundable to litigants after all costs have been paid. The funds are held in the Advance Deposit Fund until there is some court or other action making it appropriate for the Clerk to disburse the funds. The Clerk of Court, in his agency capacity, has the responsibility to reconcile and identify individual check balances within the fund to the total balance of the fund. Lack of this reconciliation increases the risk that individual balances may be misstated and that transactions that are based on the balances may be in error.

While one of the three Advance Deposit bank accounts has been reconciled, the two old accounts have not. The continuing delays in clearing these old deposits (due to appeals of additional proceedings on existing cases) may mean that these deposits will not be settled in the foreseeable future. Accordingly, I recommend that the Clerk reconcile a set number of cases each day and transfer the remaining funds to the Computer Advance Deposit.

Current Louisiana law requires that your audits be completed within six months of the fiscal year end. Accordingly, it is necessary that all books and records be completed as soon as possible after year end. Therefore, you may wish to consider contracting these accounting functions with outside providers if your personnel can not find time.

I take this opportunity to thank you and your staff for the courtesies extended to me during the audit.

Sincerely,

A handwritten signature in black ink, appearing to read 'Roland D. Kraushaar', written over a horizontal line.

Roland D. Kraushaar  
Certified Public Accountant