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**IBERIA PARISH CLERK OF COURT**  
New Iberia, Louisiana

**AUDIT REPORT**

June 30, 1997

Under provisions of state law, this report is a public document. A copy of this report is to be distributed to the parish clerk of court, entity head or administrator, as applicable. This document is liable for public release pursuant to the Public Release of the Legislative Record Act and other provisions of the office of the parish clerk of court.

Revised: Dec 1995

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A Professional Corporation of Certified Public Accountants

## INDEPENDENT AUDITORS' REPORT

To the Iberia Parish Clerk of Court  
New Iberia, Louisiana

We have audited the accompanying general purpose financial statements and the combining and individual fund financial statements of the Iberia Parish Clerk of Court, New Iberia, Louisiana, as of and for the two years ended June 30, 1997, as listed in the table of contents. These financial statements are the responsibility of the Clerk's management. Our responsibility is to report on these financial statements based on our audit. As will be discussed in more detail below, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the general purpose financial statements and the combining and individual fund financial statements of the Iberia Parish Clerk of Court, New Iberia, Louisiana, as of and for the two years ended June 30, 1997.

Except as discussed in the following paragraph, we conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the Louisiana Governmental Audit Guide. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

As disclosed in Note 8 to the financial statements, the Louisiana State Police are conducting a criminal investigation of Patrick Saurier, Clerk of Court. On December 13, 1997, the Secretary of State received and accepted Mr. Saurier's resignation as Clerk of Court. On December 18, 1997, Michael Tibodomas, Chief Deputy Clerk, was sworn in as the new Clerk of Court. The possible outcome of the ongoing criminal investigation and its effects on the financial statements are uncertain at this time. On December 11, 1997, we were notified by the Legislative Auditor's office that the Louisiana State Police had instructed us that due to the ongoing criminal investigation all work to be performed by our office in connection with the audit must cease. Accordingly, we were precluded by the Louisiana State Police from making inquiries of current management and applying additional procedures to complete the audit due to the ongoing criminal investigation by the Louisiana State Police. In addition, we were also precluded by the Louisiana State Police from obtaining written representations from current management as required by generally accepted auditing standards.

GREGORY J. INZERELLA, CPA    BARBARA M. FELDMAN, CPA    ERIC J. BROUSSARD, CPA    J. DAVID BASKY, CPA    JOHN M. PRIBILLAS, CPA  
TERRY S. CARTER, CPA

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To the Iberia Parish Clerk of Court  
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Because of the significance of the matters described in the preceding paragraph, as well as the fact that we were precluded from applying additional procedures, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the financial statements referred to in the first paragraph.

In accordance with Government Auditing Standards, we have also issued a report dated December 18, 1997 on our consideration of Iberia Parish Clerk of Court, New Iberia, Louisiana, internal control structure and a report dated December 18, 1997 on its compliance with laws and regulations.

Our audit was conducted for the purpose of reporting on the general purpose financial statements taken as a whole and on the combining and individual fund financial statements. The accompanying financial information listed as "Schedules" in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Iberia Parish Clerk of Court, New Iberia, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the general purpose, combining and individual fund financial statements but, because of the significance of the matters described above, we are unable to express, and we do not express, an opinion on the accompanying financial information listed as "Schedules" in the table of contents.



INZERELLA, FELDMAN & CO.  
CERTIFIED PUBLIC ACCOUNTANTS

December 18, 1997

GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)

**IBERIA PARISH CLERK OF COURT**  
New Iberia, Louisiana

**Combined Balance Sheet - All Fund Types and Account Groups**  
June 30, 1997

	<u>GOVERNMENTAL</u> <u>FUND TYPE</u> <u>GENERAL</u> <u>FUND</u>	<u>FIDUCIARY</u> <u>FUND TYPE</u> <u>AGENCY</u> <u>FUNDS</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 199,136	\$ 996,788
Investments, at cost	475,080	600,000
Investments held in escrow	0	10,115
Accounts receivable	27,084	0
Accrued interest receivable	79,671	0
Office furniture and equipment	0	0
Amounts to be provided for capital lease	<u>0</u>	<u>0</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>680,800</u></b>	<b>\$ <u>1,546,903</u></b>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>LIABILITIES</b>		
Accounts payable	\$ 13,388	\$ 0
Unwarranted deposits - due to others	0	1,546,903
Obligations under capital lease	<u>0</u>	<u>0</u>
<b>TOTAL LIABILITIES</b>	<b><u>13,388</u></b>	<b><u>1,546,903</u></b>
<b>FUND EQUITY</b>		
Investment in general fund assets	0	0
Fund balance unreserved		
Designated for subsequent year's expenditures	0	0
Undesignated	<u>647,412</u>	<u>0</u>
<b>TOTAL FUND EQUITY</b>	<b><u>647,412</u></b>	<b><u>0</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ <u>680,800</u></b>	<b>\$ <u>1,546,903</u></b>

<u>ACCOUNT GROUPS</u>			
<u>GENERAL FIXED ASSETS</u>	<u>GENERAL LONG-TERM DEBT</u>	<u>TOTAL (MEMORANDUM ONLY)</u>	
		<u>1997</u>	<u>1995</u>
\$ 0	\$ 0	\$ 1,875,914	\$ 615,408
0	0	1,875,800	980,000
0	0	18,713	30,115
0	0	27,804	28,887
0	0	19,871	34,200
893,485	0	893,485	862,057
<u>0</u>	<u>13,858</u>	<u>13,858</u>	<u>78,628</u>
<b>\$ 893,485</b>	<b>\$ 13,858</b>	<b>\$ 1,117,947</b>	<b>\$ 1,589,182</b>
\$ 0	\$ 0	\$ 13,388	\$ 0,000
0	0	1,348,900	1,185,223
<u>0</u>	<u>13,858</u>	<u>13,858</u>	<u>78,628</u>
<u>0</u>	<u>13,858</u>	<u>1,396,148</u>	<u>1,263,751</u>
893,485	0	893,485	862,057
0	0	0	31,317
<u>0</u>	<u>0</u>	<u>867,413</u>	<u>131,211</u>
<u>893,485</u>	<u>0</u>	<u>1,548,898</u>	<u>1,225,145</u>
<b>\$ 893,485</b>	<b>\$ 13,858</b>	<b>\$ 3,117,947</b>	<b>\$ 2,589,182</b>

The accompanying notes are an integral part of this statement.



**IBERIA PARISH CLERK OF COURT**  
New Iberia, Louisiana

**Combined Statement of Revenues, Expenditures, and  
Changes in Fund Balance -  
Governmental Fund Type - General Fund**  
For the Two Years Ended June 30, 1997 and 1995

	<u>1997</u>	<u>1995</u>
<b>REVENUES</b>		
Charges for services	\$2,816,214	\$2,168,588
Interest on investments	117,858	88,863
Intergovernmental revenue	<u>99,697</u>	<u>83,318</u>
<b>TOTAL REVENUES</b>	<b><u>2,813,969</u></b>	<b><u>2,340,769</u></b>
<b>EXPENDITURES</b>		
Current		
General government	2,448,834	2,359,768
Capital outlays	51,990	118,513
Debt service - Capital lease:		
Principal	63,586	45,085
Interest	<u>13,284</u>	<u>31,133</u>
<b>TOTAL EXPENDITURES</b>	<b><u>2,576,694</u></b>	<b><u>2,584,499</u></b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b><u>236,905</u></b>	<b><u>(243,730)</u></b>
<b>OTHER FINANCING SOURCES</b>		
Proceeds from capital lease	20,828	48,515
Sale of equipment	<u>7,300</u>	<u>380</u>
<b>TOTAL OTHER FINANCING SOURCES</b>	<b><u>28,128</u></b>	<b><u>48,895</u></b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES</b>	<b>264,125</b>	<b>(194,835)</b>
<b>BEGINNING FUND BALANCE</b>	<b><u>363,288</u></b>	<b><u>558,664</u></b>
<b>ENDING FUND BALANCE</b>	<b><u>\$ 627,413</u></b>	<b><u>\$ 363,829</u></b>

The accompanying notes are an integral part of this statement.

**IBERIA PARISH CLERK OF COURT**  
New Iberia, Louisiana

EXHIBIT C

Combined Statement of Revenues, Expenditures, and  
Changes in Fund Balance - Budget (GAAP Basis)  
and Actual - Governmental Fund Type - General Fund  
For the Two Years Ended June 30, 1997

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE - FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>			
Charges for services	\$2,388,408	\$2,616,214	\$ 227,814
Interest on investments	100,000	117,058	17,058
Intergovernmental revenue	52,800	99,697	46,897
<b>TOTAL REVENUES</b>	<u>2,541,208</u>	<u>2,832,969</u>	<u>291,761</u>
<b>EXPENDITURES</b>			
Current			
General government	2,433,619	2,446,814	6,795
Capital outlays	30,000	51,368	(21,368)
Debt service - Capital lease:			
Principal	0	60,586	(60,586)
Interest	0	13,384	(13,384)
<b>TOTAL EXPENDITURES</b>	<u>2,463,619</u>	<u>2,572,964</u>	<u>(110,745)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>87,589</u>	<u>260,005</u>	<u>172,416</u>
<b>OTHER FINANCING SOURCES</b>			
Proceeds from capital lease	0	30,820	30,820
Sale of equipment	1,700	7,300	5,600
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>1,700</u>	<u>38,120</u>	<u>36,420</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES</b>	<u>89,289</u>	<u>298,125</u>	<u>178,844</u>
<b>FUND BALANCE, JUNE 30, 1995</b>	<u>198,221</u>	<u>185,288</u>	<u>229,662</u>
<b>FUND BALANCE, JUNE 30, 1997</b>	<u>\$ 287,510</u>	<u>\$ 483,413</u>	<u>\$ 195,903</u>

The accompanying notes are an integral part of this statement.

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BERIA PARISH CLERK OF COURT  
New Beria, Louisiana

Notes to the Financial Statements

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 38 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.

The accounting and reporting policies of the Beria Parish Clerk of Court conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:517 and to the guide lines set forth in the Louisiana Governmental Audit Guide, and to the industry audit guide, Audit of State and Local Governmental Units.

The following is a summary of certain significant accounting policies.

A. FINANCIAL REPORTING ENTITY

The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

For financial reporting purposes, the clerk of court includes all funds, account groups, activities, or centers, for which the clerk of court is an independently elected parish official it financially accountable. Certain units of local government over which the clerk exercises no financial accountability, such as the parish government, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government issue financial statements separate from that of the clerk of court.

IBERIA PARISH CLERK OF COURT  
New Iberia, Louisiana

Notes to the Financial Statements (Continued)

The Iberia Parish Clerk of Court has not been included as a component unit by the Iberia Parish Government since the Clerk is elected by the public and has decision making authority, the authority to charge fees, the power to designate management, the ability to significantly influence operations and primary accountability for fiscal matters.

B. FUND ACCOUNTING

The clerk of court uses funds and account groups to report on its financial position and the results of its operation. Fund accounting is designed to demonstrate legal compliance and to aid financial management by aggregating 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 13:781, 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 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.

IBERIA PARISH CLERK OF COURT  
New Iberia, Louisiana

Notes to the Financial Statements (Continued)

C. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The governmental funds are accounted for using a flow of current financial resources measurement focus.

The governmental funds are maintained on the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as set current assets. The government funds use the following practices in recording revenues and expenditures:

Revenues

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

Interest income on investments is recorded as earned.

Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term obligations which are not recognized until due.

D. BUDGET PRACTICES

Annually, the clerk of court adopts a budget for the General Fund. The budget practices include public notice of the proposed budget and a public hearing on the budget. All budgeting appropriations lapse at the end of each year. Total expenditures may not legally exceed appropriations by more than 5%. The General Fund budget is prepared on the modified accrual basis of accounting and includes original adopted budget amounts and all subsequent amendments. The clerk of court does not use a system of encumbrances.

IBERIA PARISH CLERK OF COURT  
New Iberia, Louisiana

Notes to the Financial Statements (Continued)

**E. CASH AND CASH EQUIVALENTS AND INVESTMENTS**

Cash includes amounts in demand deposits, interest-bearing demand deposits and money market accounts. The Iberia Parish Clerk of Court considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. 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 having 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, which approximates market. These investments are time deposits which are secured through the pledge of bank-owned securities or federal deposit insurance.

**F. FIXED ASSETS AND LONG-TERM OBLIGATIONS**

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus.

All governmental fund type operations are accounted for on a spending or "financial flow" measurement focus and only current assets and current liabilities are generally included on their balance sheets.

Fixed assets used in the governmental fund type operations (general fund assets) are accounted for in the general fixed assets account group, rather than in the General Fund. General fixed assets provided by the parish council are recorded within the general fixed assets account group. Fixed assets are valued at historical cost or estimated cost if historical cost is not available. The records do not indicate to what extent estimated cost is used or what method is used to estimate. No depreciation has been provided on general fixed assets. Donated fixed assets are stated at their estimated fair value at the date donated.

IBERIA PARISH CLERK OF COURT  
New Iberia, Louisiana

Notes to the Financial Statements (Continued)

Long-term obligations expected to be financed from governmental funds are accounted for in the general long-term obligations account group, not in the General Fund.

The two account groups are not "funds." They are concerned only with the measurement of financial position and do not involve measurement of results of operations.

F. VACATION AND SICK LEAVE

Employees earn up to three weeks of vacation leave depending on length of service. There is no formal policy with regard to sick leave. Vacation leave must be used in the year earned. At June 30, 1997, the employees of the clerk of court had no accumulated and unused leave privileges required to be accrued in accordance with generally accepted accounting principles.

G. TOTAL COLUMNS ON STATEMENTS

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.

2. CASH AND CASH EQUIVALENTS AND INVESTMENTS

At June 30, 1997, the clerk of court has cash and cash equivalents and investments (book balances) totaling \$2,158,314 as follows:

	Total (Memorandum Only)
First National Bank	\$ 1,015,914
Total Cash and Cash Equivalents	\$ 1,015,914
First National Bank - Certificate of Deposit	\$ 400,000
Iberia Savings Bank - Certificate of Deposit	500,000
New Iberia Bank - Certificate of Deposit	75,000
Hibernia National Bank - Certificate of Deposit	100,000
Total Investments	\$ 1,075,000
Total Cash and Cash Equivalents and Investments	\$ 2,158,314

IBERIA PARISH CLERK OF COURT  
New Iberia, Louisiana

Notes to the Financial Statements (Continued)

These deposits are stated at cost, which approximates market. Under state law, these deposits 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 of deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a building or custodial bank that is mutually acceptable to both parties. At June 30, 1997, the clerk has \$2,106,702 in deposits (collected bank balances). These deposits are secured from risk by \$600,000 of Federal Deposit Insurance and \$2,113,419 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GAAP Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 3, Louisiana Revised Statute 39:1228 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the clerk of court that the fiscal agent has failed to pay deposited funds upon demand.

3. CHANGES IN GENERAL FINED ASSETS

A summary of changes in general fixed assets follows:

	Balance July 1, 1995	Additions	Deletions	Balance June 30, 1997
Equipment	\$822,052	\$ 31,858	\$ 19,334	\$834,576

4. PENSION PLAN

Substantially all employees of the Iberia Parish clerk's office are members of the Clerks of Court Retirement and Pencil Fund ("System"), a multiple-employer public employees retirement system (PERC), controlled and administered by a separate board of trustees. The payroll for employees of the Iberia Parish Clerk of Court covered by the System for the two years ended June 30, 1997 was \$1,318,344, the Iberia Parish clerk's total payroll was \$1,405,863.



IBERIA PARISH CLERK OF COURT  
New Iberia, Louisiana

Notes to the Financial Statements (Continued)

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 and awarded by State statute.

Contributions to the System include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish. State statute required covered employees to contribute 8.25 percent of their salary to the System and required the Iberia Parish Clerk of Court to contribute 11.5 percent in 1996 and 11.0 percent in 1997. The statistically required contribution for the two years ended June 30, 1997 was \$258,890 which consisted of \$148,262 from the Clerk and \$110,628 from employees.

Although contributions are determined by state statute rather than actuarial calculations, actuarially required contributions are determined for the System, but not separately for the Iberia Parish Clerk of Court.

The "pension benefit obligation" is a standardized disclosure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employees. The System does not make separate measurements of assets and pension benefit obligations for individual employees. The pension benefit obligation at June 30, 1997, for the System as a whole, determined through actuarial valuation performed as of that date, was \$189,475,902. The System's net assets available for benefits on that date (valued at market) were \$125,185,154, leaving an unfunded pension benefit obligation of \$64,372,818.

IBERIA PARISH CLERK OF COURT  
New Iberia, Louisiana

Notes to the Financial Statements (Continued)

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1997 comprehensive annual financial report. The Iberia Parish Clerk of Court does not guarantee the benefits granted by the System.

3. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The capital leases are obligations which are paid out of the general fund.

The following is a summary of long-term obligation transactions of the clerk for the two years ended June 30, 1997:

Long-term obligations payable at July 1, 1995	\$78,624
Additions	20,820
Debt service	<u>60,586</u>
Long-term obligations payable at June 30, 1997	\$38,858

In the last two year period ended June 30, 1997, the Iberia Parish Government has paid four leases on copiers for the Clerk's office. Based on the provisions of Statement No. 17 issued by the Financial Accounting Standards Board, the leases meet the criteria of a capital lease and accordingly have been recorded as such. The original cost of the assets totaled \$155,790 and the leases mature in August 1998 and December 2000.

Future minimum lease payments under the capital leases, together with the present value of minimum lease payments subsequent to June 30, 1997 are as follows:

Year Ending	
<u>June 30,</u>	
1998	\$22,679
1999	9,518
2000	5,082
2001	<u>2,580</u>
	\$39,859
Less amount representing interest	<u>1,361</u>
Present value of minimum lease payments	\$38,498

IBERIA PARISH CLERK OF COURT  
New Iberia, Louisiana

Notes to the Financial Statements (Continued)

6. EXPENDITURES OF THE CLERK OF COURT PAID BY THE PARISH COUNCIL

Certain operating expenditures of the clerk's office are paid by the parish council. These expenditures include operation and maintenance of the office occupied by the clerk, office equipment, and supplies.

7. EXCESS FUND BALANCE

Louisiana Revised Statute 13:785 requires that every four years (at the close of the term of office) the clerk of court must pay the parish treasurer the portion of the General Fund's fund balance that exceeds one-half of the revenues of the clerk's last year of his term of office. At June 30, 1997, there was no amount due the parish treasurer as this was not the last year of the clerk's four-year term of office, and no determination of the amount that will be due, if any, can be made at this time.

8. UNCERTAINTIES AND SUBSEQUENT EVENTS

Subsequent to June 30, 1997, the Louisiana State Police began a criminal investigation of Patrick Samier, clerk of court, for allegedly misappropriating funds from the clerk's office. On December 17, 1997, the Secretary of State received and accepted Mr. Samier's resignation as clerk of court. On December 18, 1997, Michael Thibodeaux, chief deputy clerk, was sworn in as the new clerk of court. The possible outcome of the ongoing criminal investigation and its effects on the financial statements are uncertain at this time.

IBERIA PARISH CLERK OF COURT  
New Iberia, Louisiana

Notes to the Financial Statements (Continued)

8 NONCOMPLIANCE WITH LAWS AND REGULATIONS

The following compliance findings have been reported for the two years ended June 30, 1997:

- a. The Clerk's office entered into a lease for a vehicle with an option to purchase. This item was not let out for public bid, nor was State Bond Commission approval obtained.
- b. A computer system and filing cabinets were purchased without obtaining the required telephone or facsimile quotations.
- c. For the years ended June 30, 1996 and June 30, 1997, summary budgets were not published as required by the Local Government Budget Act.
- d. Expenditures for advertising in the amount of \$1,364, Chamber of Commerce dues in the amount of \$55, and newspaper subscriptions delivered to the personal residence of the clerk of court in the amount of \$115 were made that do not serve a public purpose.
- e. The audited financial statements were filed with the Legislative Auditor's Office more than six months after the end of the fiscal year.

FINANCIAL STATEMENTS  
OF INDIVIDUAL FUNDS

IBERIA PARISH CLERK OF COURT  
New Iberia, Louisiana

**GENERAL FUND**

The General Fund (Salary Fund), as provided by Louisiana Revised Statute 13:781, is used to account for all fees and charges due his office and all expenditures associated with operating the Clerk's office.

**IBERIA PARISH CLERK OF COURT**  
New Iberia, Louisiana

**GENERAL FUND**

Comparative Balance Sheet  
June 30, 1997 and 1995

	<b>TOTAL</b>	
	1997	1995
<b>ASSETS</b>		
Cash	\$139,126	\$ 30,298
Investments, at cost	475,800	300,000
Accounts receivable	27,804	28,697
Accrued interest receivable	19,671	14,200
<b>TOTAL ASSETS</b>	<b>\$662,401</b>	<b>\$673,195</b>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>LIABILITIES</b>		
Accounts payable	\$ 13,288	\$ 9,218
<b>TOTAL LIABILITIES</b>	<b>13,288</b>	<b>9,218</b>
<b>FUND EQUITY</b>		
Fund balance unreserved		
Designated for subsequent year expenditures	0	31,517
Undesignated	667,413	361,911
<b>TOTAL FUND EQUITY</b>	<b>667,413</b>	<b>361,288</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$660,801</b>	<b>\$672,125</b>

The accompanying notes are an integral part of this statement.

IBERIA PARISH CLERK OF COURT  
New Iberia, Louisiana

## GENERAL FUND

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (GAAP Basis) and Actual  
For the Two Years Ended June 30, 1997  
With Comparative Actual Amounts for the Two Years Ended June 30, 1995

	1997		VARIANCE - FAVORABLE (UNFAVORABLE)	1995
	BUDGET	ACTUAL		ACTUAL
<b>REVENUES</b>				
Recordings	\$ 636,000	\$ 728,963	\$ 92,963	\$ 516,232
Cancellations	28,700	28,187	(513)	27,643
Mortgage credits/uses	192,000	135,195	56,805	97,512
Marriage licenses	30,300	30,325	(25)	30,125
Civil suits and successions	1,281,000	1,487,921	206,921	1,281,990
Court attendance	13,600	14,544	944	12,800
Certified copies	66,000	89,848	23,848	36,872
Criminal court costs	141,000	151,557	10,557	143,188
Election reimbursements	20,000	20,247	247	10,684
Interest on investments	100,000	117,038	17,038	88,863
Qualifying fees	2,200	1,378	822	924
Intergovernmental revenue Clerk's supplemental compensation fund reimbursement	15,800	25,727	9,927	17,708

(Continued)



IBERIA PARISH CLERK OF COURT  
New Iberia, Louisiana

GENERAL FUND

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (GAAP Basis) and Actual  
For the Two Years Ended June 30, 1997

With Comparative Actual Amounts for the Two Years Ended June 30, 1995

	1997		VARIANCE - FAVORABLE (UNFAVORABLE)	1995 ACTUAL
	BUDGET	ACTUAL		
Contribution - Iberia Parish Government	71,600	70,000	1,600	66,218
Remote User Fees	9,400	7,050	(1,400)	8,400
<b>TOTAL REVENUES</b>	<b>2,576,200</b>	<b>2,831,969</b>	<b>255,769</b>	<b>2,742,351</b>
<b>EXPENDITURES</b>				
Current				
Salaries				
Clerk of court Clerk's supplemental compensation	98,304	98,304	0	98,304
Deputy clerks	19,800	20,727	(927)	13,300
Elections	1,183,720	1,200,915	(17,195)	1,113,300
Other	22,000	25,454	(3,454)	12,187
Other	51,000	60,163	(9,163)	61,567
Clerk's allowance	11,734	11,507	(227)	11,618
Clerk's election compensation	4,800	4,800	0	4,800
Advertising	4,000	3,186	(814)	2,000

(Continued)

IBERIA PARISH CLERK OF COURT  
New Iberia, Louisiana

## GENERAL FUND

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (GAAP Basis) and Actual  
For the Two Years Ended June 30, 1997

With Comparative Actual Amounts for the Two Years Ended June 30, 1995

	1997		VARIANCE - FAVORABLE (UNFAVORABLE)	1995
	BUDGET	ACTUAL		ACTUAL
Automobile and truck	10,500	20,000	(1,400)	18,905
Conventions	5,400	100	5,300	6,900
Binding books	70,000	61,285	8,715	59,284
Deas and subscriptions	11,500	(2,151)	(883)	9,971
Clerk's supplementary compensation fund	34,000	36,298	(2,298)	31,385
Education Expense	3,500	1,292	2,208	1,878
Equipment maintenance	9,000	4,081	4,919	9,518
Equipment rental	73,000	2,871	70,129	34,676
Family violence fund	15,800	17,480	(1,680)	14,169
Filing fees - LICC	30,500	31,186	(1,686)	28,308
Insurance	25,000	24,964	36	22,109
Legal and accounting fees	30,000	39,858	(9,858)	39,607

(Continued)

BIERSA PARISH CLERK OF COURT  
New Iberia, Louisiana

## GENERAL FUND

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (GAAP Basis) and Actual  
For the Two Years Ended June 30, 1997

With Comparative Actual Amounts for the Two Years Ended June 30, 1995

	1997		VARIANCE - FAVORABLE - (UNFAVORABLE)	1995 ACTUAL
	BUDGET	ACTUAL		
Meetings	3,500	4,121	1,379	4,129
Music service	2,471	2,520	(49)	2,414
Office	110,500	126,945	(16,445)	142,212
Bank charges	0	0	0	820
Biersa Parish Council	0	18,000	(18,000)	0
Government agreement	7,000	7,308	(708)	14,000
Intergovernment agreement	0	0	0	28,000
Printing	41,500	33,681	7,899	42,383
Reindexing	36,000	42,100	(6,100)	16,952
Repairs and maintenance	2,000	0	2,000	0
Retirement plan	159,500	148,282	11,218	117,543
Group insurance	286,500	289,529	(3,029)	277,783
Telephone	47,000	45,288	1,712	48,911
Payroll taxes paid	11,000	10,860	134	10,562
Outside services	18,000	19,599	(1,599)	28,683
Uniforms	15,500	15,581	(81)	19,807
Miscellaneous	1,500	300	1,110	4,288

(Continued)

IBERIA PARISH CLERK OF COURT  
New Iberia, Louisiana

GENERAL FUND

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (GAAP Basis) and Actual  
For the Two Years Ended June 30, 1997  
With Comparative Actual Amounts for the Two Years Ended June 30, 1995

	1997		VARIANCE - FAVORABLE (UNFAVORABLE)	1995 ACTUAL
	BUDGET	ACTUAL		
Capital outlays -				
Purchases	28,900	30,340	(10,340)	69,998
Assets acquired under capital leases	0	20,820	(20,820)	48,515
Debt service -				
Capital lease -				
Principal	0	63,586	(63,586)	45,085
Interest	0	13,384	(13,384)	21,132
<b>TOTAL EXPENDITURES</b>	<b>2,473,819</b>	<b>2,576,964</b>	<b>(103,349)</b>	<b>3,284,482</b>
<b>EXCESS OF REVENUE (DEFICIENCY) OVER (UNDER) EXPENDITURES</b>	<b>103,581</b>	<b>256,892</b>	<b>153,484</b>	<b>(242,111)</b>

(Continued)

**IBERIA PARISH CLERK OF COURT**  
New Iberia, Louisiana

**GENERAL FUND**

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (GAAP Basis) and Actual  
For the Two Years Ended June 30, 1997

With Comparative Actual Amounts for the Two Years Ended June 30, 1995

	1997		VARIANCE - FAVORABLE (UNFAVORABLE)	1995 ACTUAL
	BUDGET	ACTUAL		
<b>OTHER FINANCING SOURCES</b>				
Proceeds from capital lease	0	30,800	30,800	48,515
Sale of equipment	1,300	7,300	6,000	300
<b>TOTAL OTHER FINANCING SOURCES</b>	1,300	28,100	26,800	48,815
<b>EXCESS OF REVENUES (DEFICIENCY) AND OTHER SOURCES OVER (UNDER) EXPENDITURES</b>	104,281	284,125	179,844	(190,316)
<b>FUND BALANCE AT JUNE 30, 1995</b>	198,323	343,388	215,065	355,604
<b>FUND BALANCE AT JUNE 30, 1997</b>	<b>\$ 302,604</b>	<b>\$ 627,513</b>	<b>\$ 324,908</b>	<b>\$ 360,288</b>

The accompanying notes are an integral part of this statement.

INDRIA PARISH CLERK OF COURT  
New Iberia, Louisiana

FIIDUARY FUND TYPE - AGENCY FUNDS

**ADVANCE DEPOSIT FUND**

The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:842, is used to account 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, is used to account 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.

**IBERIA PARISH CLERK OF COURT  
New Iberia, Louisiana**

**FIDUCIARY FUND TYPE - AGENCY FUNDS**

Combining Balance Sheet  
June 30, 1997

With Comparative Totals for the Two Years Ended June 30, 1995

	ADVANCE DEPOSIT FUND	REGISTRY OF COURT FUND	TOTAL	
			1997	1995
<b>ASSETS</b>				
Cash	\$ 32,350	\$ 844,308	\$ 916,788	\$ 585,108
Investments, at cost	680,000	0	680,000	680,000
Investments held in suspense	0	10,115	10,115	10,115
<b>TOTAL ASSETS</b>	<b>\$ 672,350</b>	<b>\$ 874,351</b>	<b>\$ 1,546,903</b>	<b>\$ 1,195,223</b>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>LIABILITIES</b>				
Unsettled deposits - due to others	\$ 672,350	\$ 874,351	\$ 1,546,903	\$ 1,195,223
<b>TOTAL LIABILITIES</b>	<b>672,350</b>	<b>874,351</b>	<b>1,546,903</b>	<b>1,195,223</b>
<b>FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 672,350</b>	<b>\$ 874,351</b>	<b>\$ 1,546,903</b>	<b>\$ 1,195,223</b>

The accompanying notes are an integral part of this statement.

OTHER SUPPLEMENTARY  
INFORMATION



IBERIA PARISH CLERK OF COURT  
New Iberia, Louisiana

FIDUCIARY FUND TYPE - AGENCY FUNDS

Schedule of Changes in Unaudited Deposits  
For the Two Years Ended June 30, 1993

	ADVANCE DEPOSIT FUND	REGISTRY OF COURT FUND
DEPOSIT BALANCES AT JUNE 30, 1991	\$ 547,819	\$ 348,384
<b>ADDITIONS</b>		
Suits and settlements	3,618,890	0
Judgements	<u>0</u>	<u>872,717</u>
<b>TOTAL ADDITIONS</b>	<u>3,618,890</u>	<u>872,717</u>
<b>REDUCTIONS</b>		
Clerks cost (transferred to General Fund)	1,407,928	0
Settlements to litigants	818,418	546,528
Attorney, curators, and other fees	243,168	0
Stamps fees	<u>331,028</u>	<u>0</u>
<b>TOTAL REDUCTIONS</b>	<u>2,800,532</u>	<u>546,528</u>
DEPOSIT BALANCES AT JUNE 30, 1993	\$ 672,539	\$ 872,353

**MISCELLANEOUS  
REQUIRED REPORTS**

INDEPENDENT AUDITORS' REPORT ON THE  
INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT  
OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS

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A Professional Corporation of Certified Public Accountants

**INDEPENDENT AUDITORS' REPORT ON THE  
INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF  
GENERAL PURPOSE FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

To the Bevia Parish Clerk of Court  
New Iberia, Louisiana

We have audited the general purpose financial statements of the Bevia Parish Clerk of Court, New Iberia, Louisiana, as of and for the two years ended June 30, 1997, and have issued our report thereon dated December 10, 1997, which included a disclaimer of opinion.

Except as discussed in the third paragraph of the Independent Auditors' Report on the financial statements, we conducted our 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 we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the Bevia Parish Clerk of Court, New Iberia, Louisiana, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

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ERIC J. SANDOZIAN, CPA

J. DAVID BRADY, CPA

JUSTIN W. HUNTER, CPA

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MEMBERS AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
MEMBERS SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

In planning and performing our audit of the general purpose financial statements of Iberia Parish Clerk of Court, New Iberia, Louisiana, for the two years ended June 30, 1997, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of reporting on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

1. Steps should be taken to separate incompatible duties. The basic premise is that no one employee should have access to both physical assets and the related accounting records or to all phases of a transaction. Under the current structure, the clerk of court has the ability to circumvent the controls in effect.
2. Expenditures for fuel, meals, lodging, and subscriptions totaling \$1,195 were not supported by receipts or other forms of documentation. In addition, receipts for meals in the amount of \$453 did not include documentation of the purpose for the meal, or who was in attendance at the meal.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities 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.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we noted the following matter involving the internal control structure and its operation that we consider to be a material weakness as defined above. These conditions were considered in determining the nature, timing, and extent of the procedures to be performed in our audit of the financial statements of the Iberia Parish Clerk of Court for the two years ended June 30, 1997.

1. Reportable condition number 1 as reported above is also a material weakness.

To the Baria Parish Clerk of Court

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



INZERELLA, FELDMAN & CO.  
CERTIFIED PUBLIC ACCOUNTANTS

December 18, 1997

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**INDEPENDENT AUDITORS' REPORT ON  
COMPLIANCE BASED ON AN AUDIT  
OF GENERAL PURPOSE FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**



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**INDEPENDENT AUDITORS' REPORT ON  
COMPLIANCE BASED ON AN AUDIT  
OF GENERAL PURPOSE FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

To the Ibeña Parish Clerk of Court  
New Iberia, Louisiana

We have audited the general purpose financial statements of the Ibeña Parish Clerk of Court, New Iberia, Louisiana, as of and for the two years ended June 30, 1997, and have issued our report thereon dated December 18, 1997, which included a disclaimer of opinion.

Except as discussed in the third paragraph of the Independent Auditors' Report on the financial statements, we conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Ibeña Parish Clerk of Court, New Iberia, Louisiana, is the responsibility of the Ibeña Parish Clerk of Court's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we attempted to perform tests of the Ibeña Parish Clerk of Court's compliance with certain provisions of laws, regulations, contracts, and grants. We were denied access to certain items as discussed in the third paragraph of the Independent Auditors' Report on the financial statements regarding the ongoing criminal investigation. Accordingly, since we were not provided with the information we requested, we were not able to make inquiries of current management, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on whether the financial statements are free of material misstatements. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with certain provisions of laws, regulations, contracts, and grants. Accordingly, we do not express such an opinion.

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GREGORY J. INZERELLA, CPA    BARBARA M. FELDMAN, CPA    GAIL W. BRUBAKER, CPA    J. DAVID BRADY, CPA    JAMES H. FORTNA, CPA  
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MEMBERS    CERTIFIED MEMBER OF CERTIFIED PUBLIC ACCOUNTANTS  
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The results of our tests, which were limited as discussed in the preceding paragraph, disclosed the following instances of noncompliance that are required to be reported under Government Auditing Standards for which the ultimate resolution cannot presently be determined. Accordingly, no provision for any liability that may result has been recognized in the Iberia Parish Clerk of Court's June 30, 1997 financial statements, which included a disclaimer of opinion.

The Louisiana State Police is conducting an ongoing investigation of Patrick Sandoz, clerk of court, for allegedly misappropriating funds from the clerk's office.

We considered these instances of noncompliance in reporting on whether the Iberia Parish Clerk of Court's June 30, 1997 general purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and as a result, issued a disclaimer of opinion.

We noted certain immaterial instances of noncompliance that we have included in our schedule of Noncompliance with Laws and Regulations.

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



INZERELLA, FELDMAN & CO.  
CERTIFIED PUBLIC ACCOUNTANTS

December 18, 1997

**IBERIA PARISH CLERK OF COURT**  
New Iberia, Louisiana  
**Schedule of Noncompliance with Laws and Regulations**  
For the Two Years Ended June 30, 1997

**I. Public Bid Law and Debt Restrictions**

**Finding -**

There have been a number of attorney general opinions that have held that leases with purchase options are subject to the public bid law and State Bond Commission approval. The Clerk's office entered into a lease for a vehicle with an option to purchase. This item was not let out for public bid, nor was State Bond Commission approval obtained.

**Recommendation -**

Leases that contain an option to purchase should be let out for public bid. In addition, if the lease does not contain a nonappropriation of funds clause, State Bond Commission approval should be obtained.

**II. Public Bid Law**

**Finding -**

Under the Public Bid Law, a minimum of three telephone or facsimile quotations should be obtained for purchases between \$5,000 and \$10,000. A computer system and filing cabinets falling in this range were purchased without obtaining the telephone or facsimile quotations.

**Recommendation -**

Three telephone or facsimile quotations should be obtained on all purchases of materials and supplies between \$5,000 and \$10,000. Advertisements for public bidding should be made on all purchases of \$10,000 or more.

INDRIA PARISH CLERK OF COURT  
New Iberia, Louisiana  
Schedule of Noncompliance with Laws and Regulations (Continued)  
For the Two Years Ended June 30, 1997

3. Local Government Budget Act

Finding -

The Louisiana Local Government Budget Act requires that a summary budget should be published. For the years ended June 30, 1996 and June 30, 1995, summary budgets were not published.

Recommendation -

The summary budget should be published in the public hearing notification.

4. Expenditures

Finding -

Expenditures for advertising in the amount of \$1,004, Chamber of Commerce dues in the amount of \$55, and newspaper subscriptions delivered to the personal residence of the clerk of court in the amount of \$111 were made that do not serve a public purpose.

Recommendation -

Expenditures should not be made from the funds of the clerk's office unless the expenditures serve a public purpose. The office's legal counsel should be consulted when there is any doubt concerning the public purpose served.

IBERIA PARISH CLERK OF COURT  
New Iberia, Louisiana  
Schedule of Noncompliance with Laws and Regulations (Continued)  
For the Two Years Ended June 30, 1993

3. **Audit Report**

**Finding -**

Under Louisiana law, the clerk's office is required to be audited every two years. The audited financial statements are required to be filed by the clerk's office with the Legislative Auditor's Office within six months after the end of the fiscal year. The audited financial statements were not filed within the six month period.

**Recommendation -**

Every effort should be made by the clerk's office to retain the audit firm and provide information requested by the auditor in a timely manner in order for the audited financial statements to be filed by the clerk's office with the Legislative Auditor's Office within six months after the end of the fiscal year.