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

**General Purpose Financial Statements**  
**With Independent Auditor's Report**  
**As of and for the Year Ended June 30, 1997**  
**With Supplemental Information Schedules**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 6CT 2 2 1997

**VERNON R  
COON**  
LEGISLATIVE AUDITOR

UNION PARISH CLERK OF COURT  
Farmerville, Louisiana

General Purpose Financial Statements  
With Independent Auditor's Report  
As of and For the Year Ended June 30, 1997  
With Supplemental Information Schedules

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## Independent Auditor's Report

RESPONSABLE SUB-BUCKLEY  
UNION PARISH CLERK OF COURT  
Farmville, Louisiana

I have audited the general purpose financial statements of the Union Parish Clerk of Court as of June 30, 1997, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Union Parish Clerk of Court's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards as I Government Auditing Standards, issued by the Comptroller General of the United States. These 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.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Union Parish Clerk of Court as of June 30, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the Union Parish Clerk of Court. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

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HONORABLE SHE BUCKLEY  
UNION PARISH CLERK OF COURT  
Farmersville, Louisiana  
Independent Auditor's Report,  
June 30, 1997

In accordance with Government Auditing Standards, I have also issued reports dated September 26, 1997, on the Union Parish Clerk of Court's compliance with laws, regulations, and contracts, and on consideration of the agency's internal control structure.

West Monroe, Louisiana  
September 26, 1997

GENERAL PURPOSE FINANCIAL STATEMENTS  
(OVERVIEW)

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

Combined Balance Sheet, June 30, 1987

	GOVERNMENTAL FUND TYPE - GENERAL FUNDS	SPECIAL FUND TYPE - ASSETS FUNDS	ATTENANT FUND - GENERAL FUNDS	TOTAL (MEMORANDUM ONLY)
<b>ASSETS</b>				
Cash and cash equivalents	\$291,036	\$422,530		\$713,566
Receivables	7,634			7,634
Due from other funds	8,277			8,277
Office furnishings and equipment			\$79,217	79,217
<b>TOTAL ASSETS</b>	<u>\$306,947</u>	<u>\$422,530</u>	<u>\$79,217</u>	<u>\$758,704</u>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts payable	\$1,691			\$1,691
Payroll deductions payable	4,345			4,345
Deposits due to General Fund		\$8,277		\$8,277
Unsettled deposits due others		\$14,253		\$14,253
<b>Total Liabilities</b>	<u>7,996</u>	<u>\$20,807</u>	<b>NONE</b>	<u>\$28,803</u>
<b>Fund Equity:</b>				
Investment in general fund assets			\$79,217	\$79,217
Fund balance - unassigned - undesignated	298,951			298,951
<b>Total Fund Equity</b>	<u>298,951</u>	<u>\$0,000</u>	<u>\$79,217</u>	<u>\$378,168</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$306,947</u>	<u>\$422,530</u>	<u>\$79,217</u>	<u>\$758,704</u>

The accompanying notes are an integral part of this statement.

**UNION PARISH CLERK OF COURT  
Barrasville, Louisiana  
GOVERNMENTAL FUND TYPE - GENERAL FUNDS**

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

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>PERCENT EXCESS/ DEFICIENCY</u>
<b>REVENUES</b>			
Licenses and permits - marriage	52,000	51,903	(99.8)
Intergovernmental revenues - state funds - clerks supplemental compensation	10,000	10,000	
Fees, charges, and contributions for services			
Court costs, fees, and charges	104,915	109,990	105.7
Fees for recording legal documents	145,000	154,977	107.0
Use of money and property - interest earnings	5,000	16,390	327.8
Other revenue	3,300	11,082	335.8
Total revenues	<u>358,215</u>	<u>404,411</u>	<u>113.0</u>
<b>EXPENDITURES</b>			
Current:			
General government - judicial:			
Personal services and related benefits	250,000	221,500	88.6
Operating services	52,000	48,800	93.8
Materials and supplies	13,000	82,170	632.1
Travel and other charges	25,000	19,200	76.8
Capital outlay	3,000	2,315	77.2
Total expenditures	<u>323,000</u>	<u>362,941</u>	<u>112.4</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	35,215	102,470	291.0
<b>OTHER FINANCING SOURCE</b>			
Sale of fixed assets	—	140	14.0
<b>EXCESS OF REVENUES &amp; OTHER SOURCE OVER EXPENDITURES</b>	35,215	102,410	291.0
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>153,908</u>	<u>135,641</u>	(87.5)
<b>FUND BALANCE AT END OF YEAR</b>	<u>518,573</u>	<u>572,091</u>	<u>110.3</u>

The accompanying notes are an integral part of this statement.

UNION PARISH CLERK OF COURT  
Farmerville, Louisiana

Notes to the Financial Statements  
As of and For the Year Ended June 30, 1997

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

As provided by Article V, Section 28 of the Louisiana Constitution of 1974, the clerk of court serves as the ex-officio notary public, the recorder of conveyances, mortgages and other acts, and also have other duties and powers provided by law. The clerk of court is elected for a term of four years.

**A. REPORTING ENTITY**

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

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

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



## UNION PARISH CLERK OF COURT

Farmersville, Louisiana

### Notes to the Financial Statements (Continued)

3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

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

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

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

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fund assets and general long-term obligations) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The clerk of court's current operations require the use of only governmental and fiduciary funds. The governmental and fiduciary fund types used by the clerk of court are described as follows:

**UNION PARISH CLERK OF COURT**

Farmerville, Louisiana

Notes to the Financial Statements (Continued)

**Governmental Fund - General Fund**

The General Fund, as provided by Louisiana Revised Statute 13:751, is the principal fund of the clerk of court and is used to account for the operations of the clerk's office. The various fees and charges due to the clerk's office are accounted for in this fund. General operating expenditures are paid from this fund.

**Fiduciary Funds - Agency Funds**

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

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

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the General Fund. General fixed assets provided by the parish police jury are not recorded in the general fixed assets account group. Approximately 66 per cent of fixed assets are valued at original historical costs based on the actual cost of the items while the remaining 34 per cent are based on actual historical costs. No depreciation has been provided on general fixed assets. There are no general long-term obligations at June 30, 1997.

**D. BASIS OF ACCOUNTING**

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

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

**UNION PARISH CLERK OF COURT**

Baton Rouge, Louisiana

**Notes to the Financial Statements (Continued)**

"available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The clerk of court uses the following practices in recognizing and reporting revenues and expenditures:

**Revenues**

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

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

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

**Expenditures**

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

**Other Financing Sources**

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

**B. BUDGET PRACTICES**

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

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

**UNION PARISH CLERK OF COURT**

Farmersville, Louisiana

Notes to the Financial Statements (Continued)

**F. CASH AND CASH EQUIVALENTS**

Under state law, the clerk may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The clerk may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 1997, the clerk has cash (bank balances) totaling \$672,666 as follows:

Demand deposits	\$545,749
Time deposits	<u>126,917</u>
Total	<u>\$672,666</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, as 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 collateral bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at June 30, 1997, are secured as follows:

Bank Balances	<u>\$685,785</u>
Federal deposit insurance	\$83,185
Pledged securities (encollateralized)	<u>783,893</u>
Total	<u>\$1,552,863</u>

**G. VACATION AND SICK LEAVE**

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

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

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

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

**1. RECEIVABLES**

The General Fund receivables of \$7,634 at June 30, 1997, are as follows:

*Class of receivables:*

Fees, charges, and commissions for services:

Recordings	\$4,883
Copies	268
Mortgage certificates	57
Cancellations	85
Court attendance	320
Criminal fees	1,211
Miscellaneous	<u>480</u>
Total	<u>\$7,634</u>

**2. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in office furnishings and equipment follows:

Balance at July 1, 1996	\$77,698
Additions	3,115
Deletions	<u>(73,189)</u>
Balance at June 30, 1997	<u>\$7,624</u>

General fixed assets at July 1, 1996 have been restated to reflect change. The clerk established a new inventory listing of fixed assets based on actual physical count, removing those items which had been junked in previous years and not removed from the listing and adding items which had been purchased in previous years and not added to the list.

**UNION PARISH CLERK OF COURT**  
Baton Rouge, Louisiana  
Notes to the Financial Statements (Continued)

**4. PENSION PLAN**

Substantially all employees of the Union Parish Clerk of Court are members of the Louisiana Clerks of Court Retirement and Relief Fund (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

All regular employees who are under the age of 60 at the time of original employment are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final average salary for each year of credited service, not to exceed 100 percent of their final average salary. Final average salary is the employee's average salary over the 36 consecutive or jointed months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 11745 Brickstone Avenue, Suite 111, Baton Rouge, Louisiana 70816, or by calling (504) 293-1162.

Plan members are required by state statute to contribute 8.25 percent of their annual covered salary, and the Union Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 11 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (one-half of one percent for Orleans Parish) of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the Union Parish Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:101, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Union Parish Clerk of Court's contributions to the System for the years ending June 30, 1997, 1998, and 1999, were \$17,915, \$23,667, and \$20,141, respectively, equal to the required contributions for each year.

**5. POSTRETIREMENT BENEFITS**

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

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

6. CHANGES IN AGENCY FUND BALANCES

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

	Advance Deposit Fund	Registry of Court Fund	Total
Balance at July 1, 1996	\$171,535	\$263,838	\$435,413
Additions	309,637	139,174	448,811
Debitors	<u>(284,780)</u>	<u>(186,384)</u>	<u>(471,164)</u>
Balance at June 30, 1997	<u>\$196,426</u>	<u>\$216,627</u>	<u>\$413,253</u>

7. LITIGATION AND CLAIMS

The Union Parish Clerk of Court is not involved in any litigation at June 30, 1997, nor is he aware of any unasserted claims.

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

The Union Parish Clerk of Court's office is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4715, is paid by the Union Parish Police Jury.

SUPPLEMENTAL INFORMATION SCHEDULES



UNION PARISH CLERK OF COURT  
Farmerville, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES  
As of and for the Year Ended June 30, 1993

FINANCIAL FUND TYPE - AGENCY FUNDS

**ADVANCE DEPOSIT FUND**

The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:843, 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 13:435, accounts for funds which have been ordered by the court to be held until judgment has been rendered in court litigation. Withdrawals of the funds can be made only upon order of the court.

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

Combining Balance Sheet, June 30, 1997

	AGENCY EXPENSE FUND	AGENCY OFFICE SET FUND	TOTAL
<b>ASSETS</b>			
Cash and cash equivalents	<u>\$205,789</u>	<u>\$216,877</u>	<u>\$422,666</u>
<b>LIABILITIES</b>			
Due to:			
General Fund	\$8,277		\$8,277
Others	<u>187,436</u>	<u>\$216,877</u>	<u>\$404,313</u>
<b>TOTAL LIABILITIES</b>	<u>\$205,789</u>	<u>\$216,877</u>	<u>\$422,666</u>

UNION PARISH CLERK OF COURT  
Pattersonville, Louisiana  
FINANCIAL FUNDS TYPE - AGENCY FUNDS

Combining Schedule of Changes in  
Unsettled Deposits Due to Others  
For the Year Ended June 30, 1997

	ADVANCE DEPOSIT FUNDS	REGISTER OF COURT FUNDS	TOTAL
<b>UNSETTLED DEPOSITS AT JUNE 30, 1996</b>	<u>\$171,575</u>	<u>\$263,835</u>	<u>\$435,410</u>
<b>ADDITIONS</b>			
Suits and successions	3,326	134,155	140,081
Advance deposits	289,336		289,336
Witness deposits	190		190
Bond deposits	11,000		11,000
Transfer to witness	1,185		1,185
Interest earned on investments		5,049	5,049
Total additions	<u>307,037</u>	<u>139,204</u>	<u>446,241</u>
Total	<u>478,612</u>	<u>403,039</u>	<u>881,651</u>
<b>DEDUCTIONS</b>			
Clerk's costs (transferred to General Fund)	158,464	6,919	165,383
Settlements to litigants		170,475	170,475
Appraisals, notaries, keepers, etc.	4,040		4,040
Sheriff's fee	28,736	9,913	38,649
Transfer to witness	1,185		1,185
State insurance	15,284		15,284
Judicial fund	11,780		11,780
Refunds	50,080		50,080
Other reductions	12,732	876	13,608
Total deductions	<u>281,286</u>	<u>186,183</u>	<u>467,469</u>
<b>UNSETTLED DEPOSITS AT JUNE 30, 1997</b>	<u>\$197,326</u>	<u>\$216,852</u>	<u>\$414,178</u>

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

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



**Independent Auditor's Report on  
Compliance With Laws, Regulations, and Contracts**

**HONORABLE SUE RUCKLEY  
UNION PARISH CLERK OF COURT  
Farmerville, Louisiana**

I have audited the general purpose financial statements of the Union Parish Clerk of Court as of June 30, 1990, and for the year then ended, and have issued my report thereon dated September 26, 1997.

I conducted my audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and the Louisiana Government Audit Guide, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. These standards and the audit guide require that I 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, and contracts applicable to the Union Parish Clerk of Court, is the responsibility of the Union Parish Clerk of Court's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, I performed tests of the Union Parish Clerk of Court's compliance with certain provisions of laws, regulations, and contracts. However, the objective of my audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

**VERNON COON  
LICENSED ACCOUNTANT  
Public Accounting**

**VERNON COON  
CERTIFIED PUBLIC  
ACCOUNTANT**

**VERNON COON  
MEMBER OF THE  
INDEPENDENT  
MEMBERSHIP, AUDITING  
AND TAXATION SOCIETY**

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UNION PARISH CLERK OF COURT  
Farmerville, Louisiana  
Independent Auditor's Report  
on Compliance, etc.,  
June 30, 1997

This report is intended for the information of the Union Parish Clerk of Court. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana  
September 26, 1997



**Independent Auditor's Report  
on Internal Control Structure**

HONORABLE STE HUCKLES  
UNION PARISH CLERK OF COURT  
Farmville, Louisiana

I have audited the general purpose financial statements of the Union Parish Clerk of Court as of June 30, 1997, and for the year in the files noted, and have issued my report thereon dated September 26, 1997.

I conducted my 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*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those standards and the audit guide require that I 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 Union Parish Clerk of Court 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 executed 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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UNION PARISH CLERK OF COURT  
Baton Rouge, Louisiana  
Independent Auditor's Report  
on Internal Control Structure,  
June 30, 1997

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

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors and 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. I noted no matters involving the internal control structure and its operation that I considered to be material weaknesses as defined above.

This report is intended for the information of the Union Parish Clerk of Court. This is not intended to limit the distribution of this report, which is a matter of public record.



Wend Moore, Louisiana  
September 26, 1997