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WEBSTER PARISH CLERK OF COURT
MENDEN, LOUISIANA
FINANCIAL REPORT
FOR THE TWO YEARS ENDED JUNE 30, 2003

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 10-13-04

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana

As of and For the Two Years Ended June 30, 2003

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INDEPENDENT AUDITORS' REPORT

Webster Parish Clerk of Court
Minor, Louisiana

We have audited the accompanying general purpose financial statements of the Webster Parish Clerk of Court as of and for the two years ended June 30, 2003, as listed in the table of contents. These general purpose financial statements are the responsibility of the Webster Parish Clerk of Court management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

Except as discussed in the following paragraph, we conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in 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. 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. We believe that our audit provides a reasonable basis for our opinion.

We were unable to obtain adequate evidential matter to substantiate that all revenues and additions to fiduciary and agency funds were properly recorded or deposited. During the course of our audit, we became aware that not all funds were being deposited into the Clerk of Court bank accounts. A subsequent audit of certain transactions of the Clerk of Court issued by the Louisiana Legislative Auditor on March 3, 2004 revealed that between July 1, 2000 and December 31, 2003, the Clerk of Court failed to deposit \$181,368 into the Clerk of Court bank accounts; nor were we able to satisfy ourselves that all expenditures and purchases were made in a manner compliant with state law. These matters are described in more detail in Note 12 and Finding 65-1 in the Schedule of Findings and Questioned Costs.

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had we been able to obtain information to satisfy ourselves as to the completeness of revenues and additions to fiduciary and agency funds and to the compliance of expenditures and purchases with state law as described in the preceding paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Webster Parish Clerk of Court as of June 30, 2003, and the results of its operations for the two years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated December 27, 2003, on our consideration of the Webster Parish Clerk of Court's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The financial information listed as supplementary information in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of Webster 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 our opinion, except for the completeness of revenues and additions to fiduciary and agency funds and to the compliance of expenditures and purchases with state law as explained in the third paragraph of this report, such information is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Jamison, White & Martin

Minden, Louisiana

December 27, 2003,

except for Note 12 and Finding 03-1 in the accompanying Schedule of Findings and Questioned Costs, as to which the date is March 16, 2004.

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

Webster Parish Clerk of Court
Minor, Louisiana

We have audited the general purpose financial statements of the Webster Parish Clerk of Court as of and for the two years ended June 30, 2003, and have issued our report thereon dated December 23, 2003, (except for Note 12 and Finding 00-1 in the accompanying Schedule of Findings and Questioned Costs, as to which the date is March 16, 2004), which was qualified because we were unable to obtain adequate evidential matter to substantiate that all revenues and additions to fiduciary and agency funds were properly recorded or deposited and because we were unable to satisfy ourselves that all expenditures and purchases were made in a manner compliant with state law. Except as discussed in the preceding sentence, we conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Webster Parish Clerk of Court's general purpose financial statements are free of material misstatement, we 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 our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed six 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 as items 00-1 through 00-6.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Webster Parish Clerk of Court's internal control over financial reporting in order to determine our auditing procedures for the purpose of

expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Webster Parish Clerk of Court's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. Reportable conditions are described in the accompanying Schedule of Findings and Questioned Costs as items 60-7 and 60-8.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our 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. We believe all of the reportable conditions described above are material weaknesses.

This report is intended solely for the information and use of the management of the Webster Parish Clerk of Court and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Tamilton, Wine & Martin

Minden, Louisiana

December 17, 2003.

except for Note 12 and Finding 03-1 in the accompanying Schedule of Findings and Questioned Costs, as to which the date is March 18, 2004.

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

WESTERN PALMER CLUBS OF COURSE

Income, Location

Continental Balance Sheet - All Fund Types and Account Groups

June 30, 2003

	Continental		Palmer		Account Group		Total (Microsolid Only)
	Fund	Special	Fund	Agency	General	Fund	
ASSETS							
Cash and cash equivalents	\$ 4,167,114		389,889		-		854,003
Accounts receivable	9,031		-		-		9,031
Due from other funds	21,989		90		-		22,079
Due from other governmental units	9,076		-		-		9,076
Accounts receivable (other employees and donations)	-		-		10,000		10,000
Total assets	\$ 4,197,210		389,879		40,000		1,341,093
LIABILITIES, FUND EQUITY, AND OTHER CREDITS							
Liabilities							
Accounts payable	9,409		-		-		9,409
Accrued payroll, taxes and withholdings	11,883		-		-		11,883
Accrued unpaid vacation	9,099		-		-		9,099
Due to other funds	141		23,788		-		23,929
Unassigned deposits	-		360,072		-		360,072
Total liabilities	31,432		283,858		-		415,291
Fund equity and other credits							
Investment in general fund assets	-		-		40,000		40,000
Total fund equity and other credits	41,448		-		40,000		81,448
Unassigned - unassigned	(41,448)		-		(40,000)		(81,448)
Total liabilities, fund equity, and other credits	\$ 41,448		283,858		40,000		1,341,093

The accompanying notes are an integral part of this statement.

WEBSTER PARISH CLERK OF COURT
 MONROE, Louisiana
 GOVERNMENTAL FUNDS - GENERAL FUND

Statement of Revenues, Expenditures and Changes in Fund Balance
 Year Ended June 30, 2003

	Actual
Revenues:	
Borrowings	\$ 181,287
Casualties	28,278
Mortgage certificates	8,892
Marriage licenses	8,897
Notarial fees	2,038
Copies (certified and otherwise)	68,182
Court attendance	8,288
Arrests fees	2,075
Criminal fees	68,988
Civil suits	183,887
Candidate fees	13,283
Clerk's supplemental fees	14,875
Birth certificate fees	1,848
Interest earnings from Agency Fund	3
Interest earnings on deposits	12,388
Miscellaneous	298
Total revenues	1,828,278
Expenditures:	
Salaries	
Clerk of Court	84,288
Deputies	482,421
Others	28,217
Clerk's expense allowance	7,238
Clerk's supplemental compensation	14,875
Group insurance	121,228
Retirement expenses	98,884
Office supplies and expenses	101,888
Printing and binding	48,912
Telephone	2,738
Travel	4,888
Insurance	8,738
Automotive supplies and maintenance	1,291
Candidate fees	8,811
Election expenses	11,212

(continued in next page)

The accompanying notes are an integral part of this statement.

WEBSTER PARISH CLERK OF COURT
 Minden, Louisiana
 GOVERNMENTAL FUNDS — GENERAL FUND

Statement of Revenues, Expenditures and Changes in Fund Balance -
 Year Ended June 30, 2007

(continued)	<u>Actual</u>
Expenditures (continued)	
Association dues	\$ 1,733
Utilities	4,941
Capital-outlay - equipment	1,838
Repairs and maintenance	3,613
Professional fees	1,883
Clerk's supplemental fund	14,000
Fees paid to Secretary of State -	
Election contributions	880
Marriage licenses	4,090
Notary renewal	1,340
LIC fees	11,213
Seminole fees	134
Clerk's voting qualifications	1,100
Medicare tax expense	6,811
Security guard	<u>15,232</u>
Total expenditures	<u>1,088,111</u>
Excess of revenues over expenditures	24,727
Fund balance at beginning of year	<u>411,041</u>
Fund balance at end of year	<u>\$ 435,768</u>

The accompanying notes are an integral part of this statement.

VERMILION PARISH CLERK OF COURT
 Broussard, Louisiana
GOVERNMENTAL FUND - GENERAL FUND

Statement of Revenues, Expenditures and Changes in Fund Balance
Year Ended June 30, 2003

	<u>Actual</u>
Revenues:	
Reservings	\$ 414,812
Cancellations	26,540
Mortgage certificates	2,179
Marriage licenses	9,076
Notarial fees	1,588
Copies (certified and photocopy)	48,874
Court attendance	3,588
Juror's fees	8,888
Criminal fees	95,244
Civil suits	310,789
Candidate fees	713
Clerk's supplemental fund	14,888
Birth-certificates fees	778
Interest earnings from Agency Fund	6
Interest earnings on deposits	191,911
Miscellaneous	787
Total revenues	1,017,601
Expenditures:	
Salaries	
Clerk of Court	67,821
Deputies	480,833
Others	22,821
Clerk's expense allowance	7,981
Clerk's supplemental compensation	14,889
Group insurance	83,741
Retirement expenses	88,908
Office supplies and expense	89,683
Printing and binding	24,143
Telephone	7,416
Travel	2,986
Insurance	6,717
Automotive supplies and maintenance	1,299
Candidate fees	334
Election expense	1,888

(continued to next page)

The accompanying notes are an integral part of this statement.

WEBSTER PARISH CLERK OF COURT
Monroe, Louisiana
GOVERNMENTAL FUND - GENERAL FUND

Statement of Revenues, Expenditures and Changes in Fund Balance -
Year Ended June 30, 2002

(continued)	<u>Actual</u>
Expenditures (continued):	
Appropriation fees	\$ 1,824
Utilities	11,537
Capital outlay - equipment	14,178
Capital outlay - automobiles	11,242
Repairs and maintenance	1,549
Professional fees	11,576
Clerk's supplemental fund	11,288
Fees paid to Secretary of State -	
Birth certificates	748
Marriage licenses	4,588
Notary renewal	485
VCC fees	2,288
Juvenile fees	184
Clerk's voting machine pay	1,823
Medicaid tax expense	7,847
Unemployment assessment	476
Penalties and interest	3,537
Miscellaneous	330
Security guard	<u>7,634</u>
Total expenditures	<u>997,604</u>
 Excess of revenues over expenditures	 81,442
 Fund balance at beginning of year	 <u>101,089</u>
 Fund balance at end of year	 <u>\$ 182,531</u>

The accompanying notes are an integral part of this statement.

ROBERTS PARISH CLERK OF COURT
Monroe, Louisiana
GOVERNMENTAL FUND - GENERAL FUND

Statement of Revenues, Expenditures and Change in Fund Balance
Budget and Actual
Year Ended June 30, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
Revenues			
Bookings	\$ 400,000	561,367	161,367
Concessions	15,000	18,256	3,256
Mortgage certificates	6,000	8,000	2,000
Mortgage foreclosures	9,000	8,697	(303)
Interest fees	1,200	2,118	918
Copies (certified and photocopy)	60,000	68,160	8,160
Court attendance	3,000	5,000	1,999
Jury fees	6,000	2,170	(3,830)
Criminal fees	83,000	68,906	(14,094)
Civil suits	210,000	201,007	(8,993)
Electrons	4,000	-	(4,000)
Condition fees	3,000	13,201	9,700
Clerk's supplemental fees	14,400	14,675	275
Birth certificate fees	600	1,040	440
Interest savings from Agency Fund	6,000	3	(5,997)
Interest savings on deposits	9,000	12,689	3,689
Miscellaneous	200	200	-
Total revenues	<u>880,200</u>	<u>1,029,218</u>	<u>149,018</u>
Expenditures			
Salaries			
Clerk of Court	64,000	64,000	-
Deputies	410,000	420,841	10,841
Others	22,000	28,217	6,217
Clerk's expense allowance	7,800	7,008	800
Clerk's supplemental compensation	14,400	14,675	275
Group insurance	110,000	117,228	7,228
Retirement - optional	60,000	70,888	10,888
Office supplies and expense	64,000	111,480	47,480
Printing and binding	60,000	62,700	2,700
Telephone	8,000	8,700	700
Taxes	6,000	4,889	1,111
Insurance	60,000	6,719	(53,281)
Accounting supplies and maintenance	3,000	1,291	1,709
Condition fees	3,000	8,681	5,681
Electric expense	4,000	10,200	6,200

(continued to next page)

The accompanying notes are an integral part of this statement.

ROBERTS PARISH CLERK OF COURT
Monroe, Louisiana
GOVERNMENTAL FUND - GENERAL FUND

Statement of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended June 30, 2003

(continued)	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Amount</u> <u>(Unfavorable)</u>
Expenditures (continued):			
Assessment dues	\$ 1,500	\$ 1,703	203
Uniforms	9,000	4,941	4,059
Capital outlay - equipment	10,000	1,838	8,162
Repairs and maintenance	-	2,073	(2,073)
Professional fees	6,000	5,963	37
Clerk's supplemental fund	15,000	14,800	200
Fees paid to Secretary of State:			
Birth certificates	200	880	(680)
Marriage licenses	2,000	4,000	2,000
History records	100	1,760	(1,660)
UCC fee	11,000	13,232	(2,232)
Territory fee	-	100	(100)
Clerk's voting machinery	2,100	2,100	-
Medicare expense	20,000	8,933	11,067
Miscellaneous	400	-	400
Security guard	8,000	10,202	(2,202)
Total expenditures	<u>100,100</u>	<u>1,099,831</u>	<u>(99,831)</u>
Excess of revenues over expenditures	-	38,703	38,703
Fund balance at beginning of year	<u>200,000</u>	<u>411,941</u>	<u>211,941</u>
Fund balance at end of year	<u>\$ 200,000</u>	<u>450,644</u>	<u>250,644</u>

The accompanying notes are an integral part of this statement.

WESTBROOK PARISH CLERK OF COURT
Metairie, Louisiana
GOVERNMENTAL FUNDS - GENERAL FUND

Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
Year Ended June 30, 2006

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u>
Revenues			
Recording	\$ 252,000	\$ 434,811	182,811
Concessions	11,000	32,841	21,841
Marriage certificate	6,000	5,779	(221)
Marriage license	18,000	9,678	(8,322)
General fee	1,200	1,800	600
Copies certified and photocopied	70,000	45,874	(24,126)
Court attendance	-	1,000	1,000
Arrests fee	10,000	1,900	(8,100)
Criminal fee	100,000	83,244	(16,756)
Civil suit	240,000	225,789	(14,211)
Elections	4,000	-	(4,000)
Candidate fee	3,000	713	(2,287)
Clerk's supplemental fund	14,400	14,900	500
Birth certificate fee	500	719	219
Interest earnings from Agency Fund	7,000	6	(6,994)
Interest earnings on deposits	14,000	15,311	1,311
Miscellaneous	100	331	231
Total revenues	<u>\$262,200</u>	<u>1,077,417</u>	<u>815,217</u>
Expenditures			
Salaries			
Clerk of Court	65,476	67,897	2,421
Deputies	300,000	405,210	105,210
Others	20,000	22,213	2,213
Clerk's expense allowance	8,324	7,882	(442)
Clerk's supplemental compensation	14,400	14,269	(131)
Group insurance	83,000	81,763	(1,237)
Business expense	93,000	99,000	(6,000)
Office supplies and expense	94,000	86,660	7,340
Indebtedness funding	33,000	34,140	1,140
Telephone	8,000	7,916	(84)
Travel	8,000	3,888	4,112
Internet	60,000	67,717	(7,717)
Automotive supplies and maintenance	3,000	1,288	1,712
Candidate fee	3,000	304	2,696
Election expense	4,000	1,495	2,505

(continued to next page)

The accompanying notes are an integral part of this statement.

WEBSTER PARISH CLERK OF COURT
MONROE, LOUISIANA
GOVERNMENTAL FUNDS - GENERAL FUND

Statement of Revenues, Expenditures and Changes in Fund Balance -
(Budget and Actual)
Year Ended June 30, 2000

(continued)	Budget	Actual	Variance Favorable (Unfavorable)
Expenditures (continued)			
Association fees	\$ 2,500	\$ 1,824	676
Utilities	5,000	12,617	(7,617)
Capital outlay - equipment	10,000	24,130	(14,130)
Capital outlay - automobiles	10,000	11,811	(1,811)
Repairs and maintenance	-	2,949	(2,949)
Professional fees	12,500	11,716	784
Clerk's supplemental fund	12,000	12,000	-
Fees paid to Secretary of State -			
Elections	220	748	(528)
Marriage licenses	3,000	4,308	(1,308)
Notary renewal	-	400	(400)
SOS fee	5,000	5,000	-
Automobile fees	-	104	(104)
Clerk's voting machine pay	2,100	1,921	179
Medicare tax expense	10,000	7,947	2,053
Unemployment assessment	-	478	(478)
Penalties and interest	-	1,617	(1,617)
Miscellaneous	50	130	(80)
Security guard	5,000	7,614	(2,614)
Total expenditures	<u>942,000</u>	<u>991,001</u>	<u>(49,001)</u>
Excess (deficiency) of revenues			
over expenditures	(94,000)	4,811	(98,811)
Fund balance at beginning of year	<u>399,320</u>	<u>311,000</u>	<u>88,320</u>
Fund balance at end of year	<u>\$ 305,320</u>	<u>415,811</u>	<u>(110,491)</u>

The accompanying figures are an integral part of this statement.

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana

NOTES TO FINANCIAL STATEMENTS
As of and for the Two Years Ended
June 30, 2015

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Webster Parish Clerk of Court is an independently elected parish official who serves a term of four years. Article V, Section 18 of the Louisiana Constitution of 1974, provides for the Clerk of Court to serve as an-officio notary public, to record conveyances, mortgages and other acts, and to hold other duties and powers provided by law.

The accompanying general purpose financial statements of the Webster 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.

For financial reporting purposes, in conformance with Statement No. 14 of the Governmental Accounting Standards Board, the Clerk of Court includes all funds, account groups, activities, or centers, that are within the oversight responsibility of the Clerk of Court as an independently elected parish official. Certain units of local government over which the Clerk exercises no oversight responsibility, such as the parish police jury, the parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from that of the Webster Parish Clerk of Court.

a. FUND ACCOUNTING

The accounts of Clerk of Court are organized on the basis of funds and accounts groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues and expenditures. Revenues are accounted for in these individual funds based on the purposes for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

General Fund

The General Fund, as provided by Louisiana Revised Statute 13:751, is the principal fund of

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana

NOTES TO FINANCIAL STATEMENTS
As of and for the Two Years Ended
June 30, 2011

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.

Agency Funds

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

B. FIXED ASSETS AND LONG-TERM OBLIGATIONS

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported) in the General Fixed Assets Account Group. General fixed assets provided by the parish police jury are not recorded within the General Fixed Assets Account Group. Fixed assets are valued at historical cost or estimated historical cost if historical cost is not available. No depreciation has been provided on general fixed assets.

Long-term obligations expected to be financed from governmental funds are accounted for in the General Long-Term Obligations Account Group. Expenditures for principal and interest payments for long-term obligations are recognized in the General Fund when due.

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.

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 Clerk's records are maintained on the modified accrual basis of accounting wherein revenues are recognized in the accounting period in which they become measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The following practices are utilized in recording revenues and expenditures:

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana

NOTES TO FINANCIAL STATEMENTS
As of and for the Two Years Ended
June 30, 2009

Revenues

Recordings, fees from the advance deposit fund, cancellations, court attendance, criminal costs, et cetera, are recorded in the year in which they are earned. Substantially all other revenues are recorded when received.

Expenditures

Salaries, office supplies, capital outlays and other expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

D. BUDGETARY PRACTICES

The proposed budget for the fiscal year is made available for public inspection at the clerk's office at least fifteen days prior to the beginning of the fiscal year. The budget is prepared on a modified accrual basis of accounting except for capital outlays made under capital leases and the corresponding other financing sources that are not included in the budget. The proposed budget and official announcement of the date of the public hearing is published in the official journal at the same time that the budget is made available for public inspection. The budget is legally adopted and amended, as necessary, by the clerk. All appropriations lapse at year-end.

The following schedule reconciles the excess (deficiency) of revenues over expenditures as shown on the budgetary basis statements with the amounts as shown on the GAAP basis statements:

	Year Ended June 30, 2009	Year Ended June 30, 2008
Excess of revenues and other sources over expenditures and other uses, GAAP basis	\$ 16,737	41,852
Adjust for capital outlay made under capital lease	-	-
Adjust for other financing sources from capital lease	-----	-----
Excess of revenues over expenditures, budget basis	\$ 16,737	\$ 41,852

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana

NOTES TO FINANCIAL STATEMENTS
As of and for the Two Years Ended
June 30, 2003

E. ENCUMBRANCES

The Clerk of Court does not use encumbrance accounting.

F. CASH AND CASH EQUIVALENTS

Cash includes cash, amounts in demand deposits, interest-bearing demand deposits, and certificates of deposit. 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. At June 30, 2003, the Clerk of Court's total cash and cash equivalents (book balance) was \$808,158.

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 2003, the clerk has \$872,411 in deposits (adjusted bank balances). These deposits are secured from risk by \$272,694 of federal deposit insurance and \$599,717 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3) resulting in unsecured deposits of \$302,820 at June 30, 2003.

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 18:1329 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 15 days of being notified by the clerk of court that the fiscal agent has failed to pay deposited funds upon demand.

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana

NOTES TO FINANCIAL STATEMENTS
As of and for the Two Years Ended
June 30, 2003

G. VACATION AND SICK LEAVE

Full-time employees of the Clerk of Court earn 20 days of vacation each year and an additional 1/3 day after 3 years of service. Nine days of sick leave are granted to full-time employees each year. Neither vacation nor sick leave can be accumulated from year to year. Upon termination of employment, payment for unused vacation leave is made at the employee's current rate of pay. Employees are not compensated for unused sick leave upon separation of service. Part-time employees are not entitled to vacation or sick leave.

At June 30, 2003, employees of the Clerk of Court had accumulated and vested \$9,996 of employee leave benefits, which was computed in accordance with GASB Codification Section C 60. This amount is recorded as a liability in the General Fund.

H. FOOTNOTES ON COMBINED STATEMENT OVERVIEW

The total columns on the combined statement - overview 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 in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund transactions have not been eliminated in the aggregation of this data.

I. MANAGEMENT'S USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from these estimates.

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana

NOTES TO FINANCIAL STATEMENTS
As of and for the Two Years Ended
June 30, 2011

2. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance			Balance			Balance June 30, 2011
	July 1, 2009	ADDITIONS	DELETIONS	July 31, 2010	ADDITIONS	DELETIONS	
Automobile	\$ 14,956	15,812	14,956	15,812	-	-	15,812
Office equipment and furnishings	493,660	15,871	49,328	460,203	1,588	628	461,163
Total	508,616	31,683	64,284	476,015	1,588	628	476,978

3. PENSION PLAN

Plan Description. Substantially all employees of the Webster 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 2 percent of their final-average salary for each year of credited service, not to exceed 50 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months which produce the highest average. Employees who terminate with at least 12 years of service, and who 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 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 Brookhollow Avenue, Suite 81, Baton Rouge, Louisiana 70816, or by calling (504) 293-1182.

Funding Policy. Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the Webster Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 10.69 percent of annual covered payroll.

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana

NOTES TO FINANCIAL STATEMENTS
As of and for the Two Years Ended
June 30, 2002

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 Webster Parish Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Webster Parish Clerk of Court's contributions to the System for the years ending June 30, 2001 and 2002, were \$45,914 and \$45,428, respectively.

The following schedule provides a comparison of required contributions to actual contributions:

	2001	2002
Employer contribution rate	10.00%	10.00%
Required contribution	\$ 45,914	45,428
Actual contribution	\$ 45,914	45,428
Percentage of actual to required	100.00%	100.00%

For R.S. 11:1562(C), the clerk of court may elect to pay all or a portion of the contributions required to be made by plan members. Contributions paid on behalf of plan members for the years ending June 30, 2001 and 2002 were \$17,879 and \$17,478, respectively.

4. ACCOUNTS RECEIVABLE

The Clerk of Court considers substantially all accounts receivable to be fully collectible; accordingly, an allowance for doubtful accounts is not required. If amounts become uncollectible, they are charged to operations when that determination is made.

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana

NOTES TO FINANCIAL STATEMENTS
As of and for the Two Years Ended
June 30, 2003

5. INTERFUND RECEIVABLES/PAYABLES

	Interfund Receivables	Interfund Payables
General Fund	\$25,795	141
Agency Funds:		
Registry of Court Fund	141	
Advance Deposit Fund	—	25,795
Totals	\$25,840	25,840

6. DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units at June 30, 2003 consisted of the following:

Webster Parish Sheriff's Department	\$	16
Minden Ward Marshal		16
City of Minden		124
Town of Canton Valley		3
Webster Parish Police Jury		9,804
Webster Parish Tax Assessor		—50
		\$ 9,926

7. OPERATING LEASES

The Webster Parish Clerk of Court is committed under two leases for copiers. These leases are considered for accounting purposes to be operating leases. The lease expenditures on these leases for the years ended June 30, 2003 and 2002 was \$19,132 and \$17,777, respectively, and is included with office supplies and expense in the financial statements. Future minimum lease payments for the leases is as follows:

WEBSTER PARISH CLERK OF COURT
 Minden, Louisiana

NOTES TO FINANCIAL STATEMENTS
 As of and for the Two Years Ended
 June 30, 2001

Fixed year ending June 30

2004	\$ 18,242
2003	12,874
2006	3,671
2007	2,711
Total	\$ 37,508

8. CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund credited deposits follows:

	Unsettled Deposits at 6/30/2001	Addition	Reduction	Unsettled Deposits 6/30/2000	Addition	Reduction	Unsettled Deposits at 6/30/2000
Agency funds:							
Advance Deposit	\$ 231,000	148,507	205,842	174,500	51,907	213,100	119,100
Registry of Court	86,778	2,608	-----	185,200	269,899	233,132	125,128
Total	\$ 317,778	151,115	205,842	359,700	281,706	446,232	244,228

9. LITIGATION AND CLAIMS

The Clerk of Court is not involved in any litigation. There were no current year expenditures for claims and judgments.

10. EXCESS FUND BALANCE

Louisiana Revised Statute 13:255 requires that every four years (at the close of the term of office) the Clerk of Court must pay the parish treasurer the General Fund balance that exceeds one-half of the revenues of the Clerk's last year of term of office. At June 30, 2001, there was no amount due the parish treasurer as this was not the last year of the Clerk's four-year term of office.

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana

NOTES TO FINANCIAL STATEMENTS
As of and for the Two Years Ended
June 30, 2009

11. DEFERRED COMPENSATION PLAN

Certain employees of the Clerk of Court's office participate in the Louisiana Deferred Compensation Plan adopted under the provisions of the Internal Revenue Code Section 457. Complete disclosures relating to this statewide plan are included in the separately issued audit report for the plan, available from the Louisiana Legislative Auditor, P. O. Box 94397, Baton Rouge Louisiana 70804-9397. For the years ending June 30, 2009 and 2008, employee contributions were \$13,625 and \$13,939 respectively. Employer contributions were equal to employee contributions for both years.

12. SUBSEQUENT EVENTS

An audit report issued March 3, 2004 by the Legislative Auditor of the State of Louisiana revealed that between July 1, 2000 through December 31, 2003, Ms. Suseletha Frasier, Webster Parish Clerk of Court, failed to deposit into the Clerk of Court bank accounts \$362,566 in various checks written to the Webster Parish Clerk of Court. These checks were either cashed or deposited into accounts not maintained by the Clerk's office. The report also states that Ms. Frasier received \$21,657 in compensation from the Clerk's office to which she was not entitled, and that she did not include \$53,282 as income on her W-2 Wages and Tax Statement. The report states that Ms. Frasier made \$44,313 of personal purchases using a public credit card and failed to maintain the credit card receipts or statements in the financial records of the Clerk's office. Payments on this account were not made from public funds accounts. The Legislative Auditor report may be obtained from their website at www.la.louisiana.gov or by writing to Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 or by calling (225) 339-3821.

On February 27, 2004, Ms. Frasier pled guilty to one count of felony theft and one count of malfeasance in office. Ms. Frasier resigned as Clerk of Court on March 16, 2004.

On December 26, 2003, Clerk of Court Suseletha Frasier paid the Clerk's office \$57,000 with a personal check for \$20,000 and a money order for \$37,000. These repayments have not been recognized in the financial statements as of and for the two years ended June 30, 2009.

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana

OTHER SUPPLEMENTARY INFORMATION
As of and For the Two Years Ended June 30, 2003

FIDUCIARY FUNDS - AGENCY FUNDS

ADVANCE DEPOSIT FUND

The Advance Deposit Fund, as provided by Louisiana Revised Statute 15:184, 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 13:473, accounts for funds that have been ordered by the court to be held until judgment has been rendered in court litigation. Withdrawal of the funds can be made only upon order of the court.

WEEBSTER PARISH CLERK OF COURT
 Minden, Louisiana
 FIDUCIARY FUNDS - AGENCY FUNDS

Combining Balance Sheet
 June 30, 2003

	<u>Advonor Deposit</u>	<u>Registry of Court</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	\$ 294,809	134,955	429,764
Due from other funds	<u>-</u>	<u>141</u>	<u>141</u>
Total assets	<u>\$ 294,809</u>	<u>135,096</u>	<u>429,905</u>
LIABILITIES			
Due to other funds	\$ 23,708	-	23,708
Unsettled deposits	<u>292,091</u>	<u>134,036</u>	<u>426,127</u>
	<u>\$ 294,809</u>	<u>134,036</u>	<u>428,845</u>

The accompanying notes are an integral part of this statement.

WISCONSIN PARISH CLERK OF COURT
 Minden, Louisiana

Schedule of Changes in Unsettled Deposits
 Year Ended June 30, 2011

	Advance Deposit Fund	Registry of Court Fund	Total
Unsettled deposits at beginning of year	\$ 234,580	89,200	323,780
Additions			
Fines and excursions	119,684	-	119,684
Judgments and sheriff's sales	-	368,907	368,907
Interest earned	3	178	181
Total additions	<u>119,687</u>	<u>369,085</u>	<u>488,772</u>
Deductions			
Clerk's cost (transferred to General Fund)	302,902	-	302,902
Sheriff's fee			
Website Parishes	12,840	-	12,840
Other parishes	18,918	-	18,918
Court reporter fees	12,795	-	12,795
Refunds of advance deposits	97,799	-	97,799
Judicial administrative fees	18,487	-	18,487
Attorneys' and courtier's fees	15,659	-	15,659
Secretary of State	2,000	-	2,000
Court of Appeal	1,127	-	1,127
Legal advertisements	3,474	-	3,474
Witness fees	1,818	-	1,818
Payments by order on the court	-	223,132	223,132
Interest earnings (transferred to General Fund)	3	-	3
20% Judicial District Expense Fund	1,248	-	1,248
Miscellaneous	3,178	-	3,178
Total deductions	<u>613,168</u>	<u>223,132</u>	<u>836,300</u>
Unsettled deposits at end of year	\$ 229,101	131,125	360,226

The accompanying notes are an integral part of this statement.

WEBSTER PARISH CLERK OF COURT
 Minden, Louisiana

Schedule of Changes in Unvested Deposits
 Year Ended June 30, 2002

	Advisors Deposit Fund	Registry of Court Fund	Total
Unvested deposits at beginning of year	<u>\$ 201,861</u>	<u>85,778</u>	<u>287,639</u>
Additions			
Bids and surrenders	547,880	-	547,880
Judgments and sheriff's sale	-	-	-
Interest earned	487	636	1,123
Other	-	1,788	1,788
Total additions	<u>548,367</u>	<u>2,424</u>	<u>550,791</u>
Reductions			
Clerk's cost (transferred to General Fund)	329,811	-	329,811
Sherriff's fee			
Webster Parish	30,287	-	30,287
Other parishes	18,661	-	18,661
Court reporter fees	30,290	-	30,290
Refunds of advisors deposits	111,900	-	111,900
Judicial administration fees	19,827	-	19,827
Attorneys' and auctioneers' fees	21,813	-	21,813
Secretary of State	1,224	-	1,224
Court of Appeal	1,884	-	1,884
Legal advertisements	1,681	-	1,681
Witness fees	1,214	-	1,214
Payments by order on the court	-	-	-
Interest earnings (transferred to General Fund)	497	-	497
30th Judicial District Expense Fund	5,710	-	5,710
Miscellaneous	4,818	-	4,818
Total reductions	<u>515,841</u>	<u>-</u>	<u>515,841</u>
Unvested deposits at end of year	<u>\$ 234,387</u>	<u>88,202</u>	<u>322,589</u>

The accompanying notes are an integral part of this statement.

WEBSTER PARISH CLERK OF COURT
Minors, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
As of and for the Two-Year Ended June 30, 2003

FINDINGS - FINANCIAL STATEMENTS AUDIT

66-1: Undeposited Funds, Improper Use of Credit Card, and Failure to Maintain Public Records

Condition: R.S. 14:124 provides, in part, that malfeasance in office is committed when any public officer or public employee shall (1) intentionally refuse or fail to perform any duty lawfully required of him, as such officer or employee, (2) intentionally perform any such duty in an unlawful manner; or (3) knowingly permit any other public officer or public employee, under his authority, to intentionally refuse or fail to perform any duty lawfully required of him or to perform any such duty in an unlawful manner. R.S. 14:67 provides, in part, that theft is the misappropriation or taking of anything of value which belongs to another, either without the consent of the other to the misappropriation or taking, or by means of fraudulent conduct, practices, or representations. During the course of our audit, we became aware that funds that should have been recorded as revenue had not been deposited by the Clerk of Court, Barbara Frasier. The Legislative Auditor of the State of Louisiana was contacted, and subsequently, the Legislative Auditor of the State of Louisiana performed an investigation that revealed that between July 1, 2000 and December 31, 2003 Ms. Frasier failed to deposit \$162,566 in various checks written to the Webster Parish Clerk of Court. These checks were either cashed or deposited into accounts not maintained by the Clerk's office.

Article VII, Section 14 of the Louisiana Constitution provides, in part, that except as otherwise provided by this constitution, the funds, credit, property, or things of value of the state or of any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private. The Legislative Auditor's audit revealed that from July 2000 through March 2003, Ms. Frasier made \$44,133 in purchases on a credit card maintained in the name of the Clerk of Court's office. However, according to Ms. Frasier, payments on the account were made with personal funds. No credit card payments from public funds were used for these charges during the course of our audit.

R.S. 44:16 provides, in part, that all persons and public bodies having custody or control of any public record shall exercise diligence and care in preserving the public record for the period of time specified for such public record in formal records retention schedules. In all instances in which a formal retention schedule has not been executed, such public records will be maintained for a period of at least three years. The Clerk's office retained on file only 1 of the 31 credit card

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
As of and for the Two Years Ended June 30, 2003

statements for charges made on the Clerk's account during the period July 2000 through March 2003. The statements from the credit card company indicated that the card was still in the former Clerk's name and that the statements were mailed to a post office box that belongs to the Clerk of Court.

The Legislative Auditor report may be obtained from their website at www.la.state.la.us or by writing to Legislative Auditor, State of Louisiana, Post Office Box 94197, Baton Rouge, Louisiana 70804-9197 or by calling (225) 318-0821.

Ms. Frazier pled guilty to one count of felony theft and one count of malfeasance in office on February 17, 2004. Ms. Frazier resigned as Clerk of Court on March 18, 2004.

Causes: As revealed by the Legislative Auditor's investigation, checks not deposited between July 1, 2000 and December 31, 2003 consisted of \$68,821 in criminal fines and fines from the Webster Parish Sheriff's Office, \$61,645 in juvenile support enforcement funding from the Louisiana Department of Social Services and \$32,500 in computer maintenance support from the Webster Parish Police Jury. These intergovernmental revenues were typically hand delivered to Ms. Frazier who either cashed the checks or deposited them into accounts not maintained by the Clerk of Court's office. Additionally, the Clerk's office did not have an established policy to prohibit the personal use of the office's credit card, nor were the credit card statements retained in the Clerk's records.

Recommendation: The Clerk of Court should develop and implement policies and procedures to ensure that all funds due the Clerk's office are properly recorded and deposited into the accounts of the Clerk's office. A daily record of payments received by mail or hand delivery should be prepared and reconciled to daily deposits by an employee independent of the accounting function. Management should also monitor revenues by comparing budgeted and estimated revenue to actual revenue on a monthly basis. The Clerk of Court should also establish written policies regarding the use of the Clerk's office credit cards restricting the use to official business only. In addition, the Clerk's office should maintain receipts and statements to support all credit card charges. Management should also monitor any payments of restitution that can be made or have been agreed to be made for the undeposited funds.

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
As of and for the Two Years Ended June 30, 2003

60-2: Clerk's Compensation in Excess of Authorized Limits

Condition: The Clerk of Court's compensation is limited by LA R.S. 13:782. Salary payments in July and August of 2001 resulted in overpayments in the amount of \$3,627.50 to the former Clerk of Court Suseltha Frasier. As detailed in Finding 61-1 of the Summary Schedule of Prior Audit Findings, for the year ended June 30, 2001, compensation paid to the Clerk of Court also exceeded authorized limits by \$22,899. The miscalculation of the Clerk's salary was discovered in September 2001 and the Clerk's monthly salary check was reduced to the proper amount at that time of \$3,348. At June 30, 2002, these overpayments had not been paid back to the Clerk's office. On December 26, 2002, Ms. Frasier repaid the Clerk's office \$27,000 with a personal check of \$20,000 and a money order of \$7,000.

Cause: The total compensation for the incoming Clerk of Court was computed by Clerk of Court, Suseltha Frasier, herself. The total monthly salary of \$7,122.50 that was derived from her calculations included the Clerk's monthly Supplemental Pay and expense allowance. In addition to issuing the Clerk monthly checks for this amount, checks for the monthly Supplemental Pay and expense allowance were also issued causing the Clerk to be double paid for her Supplemental Pay and expense allowance.

Recommendation: The Clerk of Court should ensure that the Clerk is properly compensated within the limits of Louisiana Revised Statutes 13:782 and 13:783.

60-3: Clerk Compensation not Properly Reported

Condition: The Clerk of Court's annual 10% expense allowance has not been properly reported as compensation. For the years ending June 30, 2002 and 2003, the clerk's expense allowance amounted to \$7,962.08 and \$7,127.50 respectively. These amounts were not included in the Clerk's W-2 for the 2002 and 2003 calendar years. Previous year's expense checks were also not included in the Clerk's W-2's.

Cause: The Clerk's office was not aware that the Clerk's expense checks were earnings subject to all applicable taxes and withholdings.

Recommendation: The Clerk's office should include the Clerk's expense allowance as compensation and withhold all applicable taxes.

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
As of and for the Two Years Ended June 30, 2003

3-4: Budget Adoption

Condition: The budget for the year ending June 30, 2003 was not completed and made available for public inspection no later than fifteen days prior to the beginning of the fiscal year as required by Louisiana Revised Statute 18:1306(B). Notice of a public hearing to be held on July 8, 2002 to review the proposed budget was published on June 25, 2002, six days before the beginning of the fiscal year.

Cause: The budget was not completed fifteen days prior to the beginning of the fiscal year ending June 30, 2003.

Recommendation: As required by the Local Government Budget Act, the budget should be completed and made available for inspection no later than fifteen days prior to the beginning of the fiscal year.

01-5: Bank Deposits in Excess of Adequate Security

Condition: For the year ended June 30, 2003, deposits held at one financial institution exceeded the sum of federal deposit insurance and pledged securities by \$12,820.

Cause: Securities pledged were not reviewed to ensure that they adequately secured deposits in excess of federal deposit insurance.

Recommendation: At least monthly, management should review securities pledged to ensure that adequate security is available for deposits in excess of federal depository insurance.

01-6: Filing of Financial Statements with the Legislative Auditor

Condition: The Webster Parish Clerk of Court failed to timely file audited financial statements with the Legislative Auditor as required by Louisiana Revised Statute 24:113.

Cause: Near the conclusion of the audit on December 27, 2003, the Legislative Auditor was contacted regarding missing funds at the Clerk of Court's office. Until the investigation by their office was complete and their report was issued on March 4, 2004, the completion of the audit of the financial statements was delayed.

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
As of and for the Two Years Ended June 30, 2003

Recommendation: In the future, audited financial statements should be submitted as required by LA RS 24:103.

83-7: Reconciliation of Unsettled Deposits – Advance Deposit Fund

Condition: We noted the absence of a reconciliation of individual suit unsettled deposits per the computerized subsidiary ledger records to the total cash balances in the Advance Deposit Fund. The absence of the reconciliation of individual suit deposits is mitigated somewhat by a reconciliation prepared by outside accountants of a computer-generated cumulative unsettled deposits balance to total cash balances in the Advance Deposit Fund. However, the reconciliation of actual individual suit deposits would provide a more effective control over unsettled deposit balances.

Cause: The current software program for the computerized subsidiary ledger records does not offer the ability to print a summary of all outstanding individual suit deposits in the Advance Deposit Fund.

Recommendation: Discussions should be held with the computer software vendor regarding the need to print a summary of all outstanding individual suit deposits in the Advance Deposit Fund. Whenever the ability to generate a summary is made available, a reconciliation of the summary of individual suit deposits to the total cash balances in the Advance Deposit Fund should be performed routinely.

83-8: Lack of Reconciliation of Accounts Receivable to the General Ledger

Condition: The aged accounts receivable trial balance was not reconciled to the general ledger for the years ended June 30, 2003 and 2001. Adjustments were required to balance the general ledger account.

Cause: Due to the lack of familiarity with the computerized accounting system, the Clerk's outside accountant did not make monthly adjustments to reconcile the accounts receivable trial balance to the general ledger.

Recommendation: The aged receivable summary should be reconciled to the general ledger on a monthly basis and the individual customer accounts should be analyzed to determine the collectibility of their accounts.

WEIBSTER PARISH CLERK OF COURT
Minden, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
As of and for the Two Years Ended June 30, 2003

03-3: Inadequate Control over Receipt of Revenues

Condition: The Clerk of Court failed to maintain adequate control over the receipt of revenues resulting in public funds not being deposited to the accounts of the Clerk of Court.

Cause: These revenues were typically hand delivered to the former clerk of court who either cashed the checks or deposited them into accounts not maintained by the Clerk of Court's office. The receipt of the payments were neither manually documented nor entered into the Clerk's accounting system.

Recommendation: The Clerk of Court should maintain adequate records to ensure that all receipts are properly received and deposited into the accounts of the Clerk's office. A daily record of payments received by mail or hand delivery should be prepared and compared to daily deposits by an employee independent of the accounting function. Management should also monitor revenues by comparing budgeted revenue to actual on a monthly basis.



CYNTHIA W. KLIMKIEWICZ

*Clerk of the Twenty-Ninth Judicial District Court
Webster Parish*

P.O. Box 379

MONROE, LA 70008-0079

Phone (225) 337-0288 • FAX (225) 371-0228

August 5, 2004

In Re: Management's Response to Findings & Recommendations

1. Cynthia Klimkiewicz, Clerk of Court of Webster Parish, have developed and implemented policies and procedures to ensure that all funds due the Clerk's office are deposited in the proper accounts by maintaining these accounts on our computer system, where as before they were maintained in hand written ledgers by the Clerk. Two deputies maintain these accounts and the computer automatically rebills past due accounts. We have estimated the revenue that the Webster Parish Sheriff's office and the Louisiana Department of Social Services pays us for administrative processing and deputies check these accounts at the end of the month to see that the payments are credited.

The office no longer has a credit card except for gasoline purchases. Should we elect to get one all receipts and statements will be maintained as they are with the gas card and will not be used on purchases that do not have a public purpose.

A daily record of payments received by mail or by hand delivery are logged in by employees independent of the accounting functions. This log is then reconciled to the daily deposits.

The Clerk's expense allowance will be properly reported for the year of 2004 as earnings subject to all applicable taxes and withholdings by reporting these amounts on the W-2 or 1099. The total compensation for the Clerk of Court was computed on forms supplied by the Louisiana Clerks of Court Association to avoid any overpayments.

Respectfully,


Cynthia Klimkiewicz

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
June 30, 2001

Prior Audit Findings Related to Compliance

81-1: Clerk's Compensation in Excess of Authorized Limits

Condition: For the year ended June 30, 2001, compensation paid to the new Clerk of Court exceeded authorized limits by \$21,898. Per R.S. 13:782, the Webster Parish Clerk of Court's compensation is limited to \$83,478, which includes \$68,089 limited by the parish population, an additional \$4,289 for certification, \$13,908 in supplemental pay and a 10% expense allowance of \$7,790. For the year ended June 30, 2001, the Clerk of Court received total compensation of \$108,369.

Corrective Action Taken: Partially. The error was discovered in September 2001 and the Clerk's monthly salary check was reduced to the proper amount of that time of \$1,330. Salary payments in July and August of 2001 also resulted in overpayments to the former Clerk of Court in the amount of \$3,817.56. Although the Clerk of Court Susoltha Prater stated that she would take out a loan to repay the excess salary, at June 28, 2002 the money had not been paid back. On December 26, 2003, Clerk of Court Susoltha Prater repaid the Clerk's office \$57,808. A similar finding for the two years ended June 31, 2005 is noted on the Schedule of Findings and Questioned Costs under 03-2.

81-2: Monies of Advance Deposit Fund Transferred to General Fund

Condition: Upon maturity, a \$30,000 Certificate of Deposit of the Advance Deposit Fund was deposited into the General Fund of the Clerk of Court. The Advance Deposit Fund accounts for advance deposits of costs filed by litigants. The advances are refundable to the litigants after all costs have been paid. Due to the fund's custodial nature, all monies to be accounted for by the fund should remain in the Advance Deposit Fund.

Corrective Action Taken: Yes. Upon maturity a Certificate of Deposit from the General Fund was redeemed and the funds were used to set up a new Certificate of Deposit in the name of the Advance Deposit Fund.

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
June 30, 2001

01-3: Employee Compensation not Properly Reported

Condition: Compensation in the amount of \$1,156.81 paid to former Clerk of Court Winifred Bevilacqua and \$133 paid to former Clerk of Court Susanna Praxier was not included on 941's and W-2's for the calendar year 2000. These paychecks were not entered through the payroll module in Clerk's computer system, therefore they were not included on 941 and W-2 computations.

Correction/Action Taken: No. The above compensation was never included in the W-2 of the former Clerks. A similar finding involving the Clerk's ten percent expense allowance is noted in the Schedule of Findings and Questioned Costs under 03-3.

Prior Audit Findings Related to Internal Control

01-6: Reconciliation of Unsettled Deposits – Advance Deposit Fund

Condition: There was an absence of a reconciliation of individual suit unsettled deposits per the computerized subsidiary ledger records to the total cash balances in the Advance Deposit Fund.

Correction/Action Taken: No. A similar audit finding for the two years ended June 30, 2001 is noted in the Schedule of Findings and Questioned Costs under 05-7.

00-8: Lack of Reconciliation of Accounts Receivable to the General Ledger

Condition: The aged accounts receivable trial balance was not reconciled to the general ledger for the years ended June 30, 2000 and 2001. Adjustments were required to balance the general ledger account. We also found that management did not regularly review the individual customer accounts to determine their collectibility.

Correction/Action Taken: No. A similar audit finding for the two years ended June 30, 2001 is noted in the Schedule of Findings and Questioned Costs under 03-8.