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PLAQUEMINES PARISH CLERK OF COURT

Financial Report

For the Year Ended June 30, 2004

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 2-16-05

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INDEPENDENT AUDITOR'S REPORT

* A Professional Accounting Corporation

The Honorable Dorothy M. Lundin
Plaquemines Parish Clerk of Court
Belle Chasse, Louisiana

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Plaquemines Parish Clerk of Court (Clerk of Court), a component unit of the Plaquemines Parish Government, as of and for the year ended June 30, 2004, which collectively comprise the Clerk of Court's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Clerk of Court. Our responsibility is to express opinions on these financial statements based on our audit.

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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The Plaquemines Parish Clerk of Court has not reconciled certain individual suit docket balances in the Advance Deposit Agency Fund with the related cash deposits at June 30, 2004. The related deposits represent 4.8 percent of the fiduciary fund type's assets and liabilities at June 30, 2004. Because the Clerk of Court has not reconciled these deposits, it was not practical for us to determine the amount of fees, if any, due to the Advance Deposit Agency Fund from litigants or the amount due to the General Fund from the Advance Deposit Agency Fund for fees earned resulting from suit activity at June 30, 2004. The effects of not reconciling these deposits on the financial statements cannot be reasonably determined.

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had the Clerk of Court reconciled the deposits accounted for in the Advance Deposit Agency Fund, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the Plaquemines Parish Clerk of Court, as of June 30, 2004, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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In accordance with Government Auditing Standards, we have also issued a report dated October 22, 2004 on our consideration of the 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 Governmental Auditing Standards, and should be read in conjunction with this report in considering the results of our audit.

The required supplementary information on pages 27 and 28 is not a required part of the financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The Plaquemines Parish Clerk of Court has not presented management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Clerk of Court's basic financial statements. The accompanying financial information listed as "Other Supplementary Information" in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Morgan City, Louisiana
October 22, 2004

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

PLAQUEMINES PARISH CLERK OF COURT
Belle Chasse, Louisiana

Statement of Net Assets
June 30, 2004

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and interest-bearing deposits	\$ 1,707,493
Receivables:	
Receivables, net	30,580
Due from other governmental entities	11,011
Prepaid expenditures	<u>23,982</u>
Total current assets	1,773,066
Noncurrent assets:	
Capital assets, net	<u>77,948</u>
Total assets	<u>1,851,014</u>
LIABILITIES	
Current liabilities:	
Due to other governmental units	<u>2,012</u>
Total current liabilities	2,012
Noncurrent liabilities:	
Compensated absences payable	<u>5,703</u>
Total liabilities	<u>7,715</u>
NET ASSETS	
Invested in capital assets	77,948
Unrestricted	<u>1,765,351</u>
Total net assets	<u>\$ 1,843,299</u>

The accompanying notes are an integral part of the basic financial statements.

PLAQUEMINES PARISH CLERK OF COURT
 Belle Chasse, Louisiana

Statement of Activities
 For the Year Ended June 30, 2004

Activities	Expenses	Program Revenues Charges for Services	Net (Expense) Revenues and Changes in Net Assets Governmental Activities
Governmental activities:			
General government	<u>\$1,051,671</u>	<u>\$ 1,201,555</u>	<u>\$ 149,884</u>
General revenues:			
Interest and investment earnings			<u>18,799</u>
Total general revenues			<u>18,799</u>
Change in net assets			168,683
Net assets - July 1, 2003			<u>1,674,616</u>
Net assets - June 30, 2004			<u>\$ 1,843,299</u>

The accompanying notes are an integral part of the basic financial statements.

FUND FINANCIAL STATEMENTS (FFS)

PLAQUEMINES PARISH CLERK OF COURT
Belle Chasse, Louisiana

Balance Sheet - Governmental Fund
June 30, 2004

	<u>General Fund</u>
ASSETS	
Cash	\$ 66,065
Interest-bearing deposits	1,641,428
Receivable:	
Accounts receivable, net	30,580
Due from other governmental entities	11,011
Prepaid expenditures	<u>23,982</u>
Total assets	<u>\$ 1,773,066</u>
LIABILITIES AND FUND BALANCE	
Liabilities:	
Due to other governmental agencies	\$ 2,012
Compensated absences	<u>5,703</u>
Total liabilities	<u>7,715</u>
Fund balance:	
Reserved for prepaid expenditures	23,982
Unreserved, undesignated	<u>1,741,369</u>
Total fund balance	<u>1,765,351</u>
Total liabilities and fund balance	<u>\$ 1,773,066</u>

The accompanying notes are an integral part of the basic financial statement.

PLAQUEMINES PARISH CLERK OF COURT
Belle Chasse, Louisiana

Reconciliation of the Governmental Fund Balance Sheet
to the Statement of Net Assets
June 30, 2004

Total fund balance for the governmental fund at June 30, 2004		\$1,765,351
Cost of capital assets at June 30, 2004	\$ 162,460	
Less: Accumulated depreciation	<u>(84,512)</u>	<u>77,948</u>
Total net assets of governmental activities at June 30, 2004		<u>\$1,843,299</u>

The accompanying notes are an integral part of the basic financial statements.

PLAQUEMINES PARISH CLERK OF COURT
Belle Chasse, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Governmental Fund
For the Year Ended June 30, 2004

	General Fund
Revenues:	
Licenses and permits	\$ 6,856
Fees, charges and commissions -	
Court costs, fees and charges	40,598
Fees for recording legal documents	1,015,229
Fees for certified copies	85,271
Intergovernmental	34,606
Miscellaneous	37,794
Total revenues	1,220,354
Expenditures:	
Current -	
General government:	
Personnel services and related benefits	808,142
Operating services	111,008
Material and supplies	101,391
Capital outlay	1,265
Total expenditures	1,021,806
Excess of revenues over expenditures	198,548
Fund balance, beginning of year	1,566,803
Fund balance, end of year	\$ 1,765,351

The accompanying notes are an integral part of the basic financial statements.

PLAQUEMINES PARISH CLERK OF COURT
Belle Chasse, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended June 30, 2004

Total net change in fund balances for the year ended June 30, 2004 per Statement of Revenues, Expenditures and Changes in Fund Balances		\$198,548
Add: Capital outlay costs which are considered as expenditures on Statement	\$ 1,265	
Less: Depreciation expense for year ended June 30, 2004	<u>(31,130)</u>	<u>(29,865)</u>
Total change in net assets for the year ended June 30, 2004 per Statement of Activities		<u>\$ 168,683</u>

The accompanying notes are an integral part of the basic financial statements.

PLAQUEMINES PARISH CLERK OF COURT
Belle Chasse, Louisiana

Statement of Fiduciary Assets and Liabilities
June 30, 2004

	<u>Agency Funds</u>
ASSETS	
Cash and interest-bearing deposits	\$ 20,629,313
Investments	<u>3,369,102</u>
Total assets	<u>\$ 23,998,415</u>
LIABILITIES	
Due to litigants and others	<u>\$ 23,998,415</u>

The accompanying notes are an integral part of the basic financial statements.

PLAQUEMINES PARISH CLERK OF COURT
Plaquemines, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

The accompanying financial statements of the Plaquemines Parish Clerk of Court (Clerk of Court) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsection of this note.

Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:513 and to the industry audit guide, Audits of State and Local Governments.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

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

These financial statements only include funds and activities that are controlled by the Clerk of Court as an independently elected parish official. The Clerk of Court is a component unit of the Plaquemines Parish Government. The Clerk of Court is fiscally dependent on the Plaquemines Parish Government since the Clerk of Court's offices are located in the Parish Court House, the upkeep and maintenance of the courthouse is paid by the Parish Government and certain operating expenditures of the Clerk of Court's office are paid by the Parish Government.

As an independently elected official, the Clerk of Court is solely responsible for the operations of her office, which includes the hiring or retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Certain units of local government over which the Clerk of Court exercises no oversight responsibility, such as the parish school board, other independently elected 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 Clerk of Court.

PLAQUEMINES PARISH CLERK OF COURT
Plaquemines, Louisiana

Notes to Financial Statements (Continued)

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The statement of net assets and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity, which are considered to be governmental activities. Fiduciary funds are not included in the GWFS. Fiduciary funds are reported only in the Statement of Fiduciary Net Assets at the fund financial statement level.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Clerk of Court's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients for goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements (FFS)

The accounts of the Clerk of Court are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The various funds of the Clerk of Court are classified into two categories: governmental, and fiduciary. The emphasis on fund financial statements is on major governmental funds. A fund is considered major if it is the primary operating fund of the entity or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures of individual funds are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental funds are at least 5 percent of the corresponding total for all governmental funds combined.

PLAQUEMINES PARISH CLERK OF COURT
Plaquemines, Louisiana

Notes to Financial Statements (Continued)

The major fund of the Clerk of Court is described below:

Governmental Fund -

General Fund

The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the Clerk of Court and is used to account for the operations of the Clerk of Court's office. The various fees and charges due to the Clerk of Court's office are accounted for in this fund. General operating expenditures are paid from this fund.

Additionally, the Clerk of Court reports the following fund type:

Fiduciary Funds -

Fiduciary funds account for assets held by the government in a trustee capacity or as an agent on behalf of other funds within the Clerk of Court. The funds accounted for in this category by the Clerk of Court are the agency funds. The agency funds are as follows:

Advance Deposit Fund – accounts for advance deposits on suits filed by litigants.

Registry of the Court Fund – accounts for funds which have been ordered by the court to be held until judgment has been rendered in court litigation.

Election Qualifying Fund – accounts for funds collected from individuals qualifying to run for political office and remitted to the appropriate governmental bodies or political committees.

C. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide statement of net assets and the statement of activities, governmental activities are presented using the economic resources measurement focus as defined in item b. below. In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus is used as appropriate:

PLAQUEMINES PARISH CLERK OF COURT
Plaquemines, Louisiana

Notes to Financial Statements (Continued)

- a. The governmental fund utilizes a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on its balance sheet. Their operating statement presents sources and uses of available spendable financial resources during a given period. This fund uses fund balance as its measure of available spendable financial resources at the end of the period.
- b. The government-wide financial statement utilizes an “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets (or cost recovery) and financial position. All assets and liabilities (whether current or noncurrent) associated with its activities are reported. Government-wide fund equity is classified as net assets.

Basis of Accounting

In the government-wide statement of net assets and statement of activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

D. Assets, Liabilities and Equity

Cash and interest-bearing deposits

For purposes of the statement of net assets, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the Clerk of Court.

PLAQUEMINES PARISH CLERK OF COURT
Plaquemines, Louisiana

Notes to Financial Statements (Continued)

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Clerk of Court maintains a threshold level of \$1,000 or more for capitalizing capital assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Depreciation of all exhaustible capital assets is recorded as an expense in the statement of activities, with accumulated depreciation reflected in the statement of net assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Furniture, fixtures and equipment	5-10 years
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Compensated Absences

Employees of the Clerk of Court's office earn 10 to 20 days of vacation leave each year depending on length of service. In addition, employees earn 12 days of personal leave each year. Vacation leave must be used in the year earned. Upon resignation or retirement, employees may, at the discretion of the Clerk of Court, be paid for unused vacation leave at the employee's current rate of pay. Employees are not paid for unused sick leave upon termination or retirement.

Equity Classifications

In the government-wide statements, equity is classified as net assets and displayed in three components:

- a. Invested in capital assets, net of related debt – consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

PLAQUEMINES PARISH CLERK OF COURT
Plaquemines, Louisiana

Notes to Financial Statements (Continued)

- b. Restricted net assets – consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets – all other net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

In the fund statements, governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated.

E. Expenditures, and Expenses

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function. In the fund financial statements, expenditures are classified as follows:

Governmental Funds – By Character and Function

F. Budgetary and Budgetary Accounting

The Clerk of Court follows these procedures in establishing the budgetary data reflected in the financial statements:

1. A proposed budget is prepared and submitted to the Clerk of Court for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgetary appropriations lapse at the end of each fiscal year.

PLAQUEMINES PARISH CLERK OF COURT
Plaquemines, Louisiana

Notes to Financial Statements (Continued)

6. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the Clerk of Court. Such amendments were not material in relation to the original appropriations.

G. Bad Debts

Uncollectible amounts due for receivables are recognized as bad debts by direct write-off at the time information becomes available which would indicate the uncollectibility of the particular receivable. Although the specific charge-off method is not in conformity with generally accepted accounting principles (GAAP), no allowance for uncollectible accounts receivable was made due to immateriality at June 30, 2004.

(2) Cash and Interest-Bearing Deposits

Under state law, the Clerk of Court 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 of Court may invest in United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2004, the Clerk of Court has cash and cash equivalents (book balances) totaling \$22,336,806 as follows:

	<u>Governmental Activities</u>	<u>Fiduciary Funds</u>	<u>Total</u>
Cash and interest-bearing deposits	<u>\$ 1,707,493</u>	<u>\$ 20,629,313</u>	<u>\$ 22,336,806</u>

PLAQUEMINES PARISH CLERK OF COURT
Plaquemines, Louisiana

Notes to Financial Statements (Continued)

These deposits are stated at cost, which approximates fair value. 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 fair value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. The following is a summary of deposit balances (bank balances) at June 30, 2004, and the related federal insurance and pledged securities:

Bank balances	\$22,359,031
Federal insurance	\$ 321,145
Pledged securities (Category 3)	22,037,886
Total federal insurance and pledged securities	\$22,359,031

Pledged securities in Category 3 include uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Clerk of Court's name. Even though the pledged securities are considered uncollateralized (Category 3) Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Clerk of Court that the fiscal agent has failed to pay deposited funds upon demand.

(3) Investments

The Clerk can invest in direct debt securities of the United States unless such an investment is expressly prohibited by law. The Clerk's investments are categorized to give an indication of the level of risk assumed by it at year end. Category 1 includes investments that are insured or registered or for which the securities are held by the Clerk or its agent in the Clerk's name. Category 2 includes uninsured and unregistered investments with securities held by the counterparty's trust department or agent in the Clerk's name. Category 3 includes uninsured and unregistered investments with securities held by the counterparty, or by its trust department or agent, but not in the Clerk's name. At June 30, 2004 the Clerk's Registry of Court Fund (an Agency Fund) holds investments totaling \$3,369,102:

Description	Category	Interest Rate	Carrying Amount	Market Value
U.S. Treasury Bill	1	0.932%	\$ 3,039,300	\$ 3,039,300
U.S. Treasury Bill	1	0.988%	75,855	75,855
U.S. Treasury Bill	1	1.193%	253,947	253,947
			\$ 3,369,102	\$ 3,369,102

PLAQUEMINES PARISH CLERK OF COURT
Plaquemines, Louisiana

Notes to Financial Statements (Continued)

(4) Capital Assets

Capital asset balances and activity for the year ended June 30, 2004 is as follows:

	Balance 07/01/03	Additions	Deletions	Balance 6/30/2004
Furniture, fixtures and equipment	\$ 161,195	\$ 1,265	-	\$ 162,460
Less: Accumulated depreciation	<u>53,382</u>	<u>31,130</u>	-	<u>84,512</u>
Net capital assets	<u>\$ 107,813</u>	<u>\$ (29,865)</u>	<u>\$ -</u>	<u>\$ 77,948</u>

Depreciation expense of \$31,130 was charged to the general government function.

(5) Receivables and Due From Other Governmental Units

Receivables and amounts due from other governmental units at June 30, 2004 consist of the following:

	<u>Receivables</u>	<u>Due from Other Governments</u>
<i>Government wide statement of net assets:</i>		
Accounts, net of allowance of \$1,160	\$30,580	\$ -
State of Louisiana for support enforcement services	-	9,807
Plaquemines Parish Sheriff for criminal bond fees	-	1,204
	<u>\$30,580</u>	<u>\$ 11,011</u>

(6) Accounts and Other Payables

The accounts and other payables consisted of the following at June 30, 2004:

Due to other governmental units	<u><u>\$ 2,012</u></u>
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PLAQUEMINES PARISH CLERK OF COURT
Plaquemines, Louisiana

Notes to Financial Statements (Continued)

(7) Pension Plan

Plan Description. – Substantially all employees of the Plaquemines 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% of their final-average salary for each year of credited service, not to exceed 100% of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established and amended by state statute.

The Clerk of Court Retirement and Relief Fund issues an annual publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Clerk of Court Retirement and Relief Fund, 11745 Bricksome Ave., Suite B-1, Baton Rouge, Louisiana 70816.

Funding Policy. - Plan members are required by state statute to contribute 8.25% of their annual covered salary and the Plaquemines Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 11.5% of annual covered payroll. Contributions to the System also include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the Plaquemines Parish Clerk of Court are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Plaquemines Parish Clerk of Court pays one hundred percent (100%) of pension contributions. The Plaquemines Parish Clerk of Court's contributions to the System for the years ending June 30, 2004, 2003, and 2002 were \$63,090, \$55,891, and \$52,619 respectively, equal to the required contributions for each year.

(8) Post-Retirement Health Care and Life Insurance Benefits

The Plaquemines Parish Clerk of Court provides certain continuing health care and life insurance benefits for retired employees. Substantially all of the Clerk's employees become eligible for these benefits if they reach normal retirement age while working for the Clerk of Court. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employees and the Clerk of Court. The Clerk of Court recognizes the cost of providing these benefits (the Clerk's portion of premiums) as an expenditure when the monthly premiums are due.

The cost benefits for 4 retirees for the year ended June 30, 2004 was \$17,097.

PLAQUEMINES PARISH CLERK OF COURT
Plaquemines, Louisiana

Notes to Financial Statements (Continued)

(9) Changes in Agency Fund Balances

A summary of changes in agency fund unsettled deposits follows:

	Year Ended June 30, 2004			Unsettled Deposits at End of Year
	Unsettled Deposits at Beginning of Year	Additions	Reductions	
Agency funds:				
Advance Deposit	\$ 1,076,150	\$ 651,865	\$ 580,530	\$ 1,147,485
Registry of Court	19,232,494	11,290,519	7,672,084	22,850,929
Election Qualifying	<u>1</u>	<u>7,618</u>	<u>7,618</u>	<u>1</u>
Totals	<u>\$ 20,308,645</u>	<u>\$ 11,950,002</u>	<u>\$ 8,260,232</u>	<u>\$23,998,415</u>

(10) Changes in Long-Term Debt

The following is a summary of long-term debt transactions of the Clerk of Court for the year ended June 30, 2004:

Compensated absences payable, June 30, 2003	\$ 22,551
Retirements	<u>(16,848)</u>
Compensated absences payable, June 30, 2004	<u>\$ 5,703</u>

PLAQUEMINES PARISH CLERK OF COURT
Plaquemines, Louisiana

Notes to Financial Statements (Continued)

(11) Deferred Compensation Plan

The Clerk of Court offers its employees participation in the Louisiana Public Employees Deferred Compensation Plan adopted by the Louisiana Deferred Compensation Commission and established in accordance with Internal Revenue Code Section 457. The plan is reported as an agency fund in the State of Louisiana's financial statements. The plan, available to all Clerk of Court's employees, permits the employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or proof of hardship.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the State of Louisiana (without being restricted to the provisions of benefits under the plan) subject only to the claims of the general creditors of the State of Louisiana. Participants' rights under the plan are equal to those of general creditors of the State of Louisiana in an amount equal to the fair market value of the deferred account for each participant.

It is the opinion of management, after consulting with legal counsel, that the Clerk of Court has no liability for losses under the plan.

(12) Risk Management

The Clerk of Court is exposed to risks of loss in the areas of auto liability, professional liability and workers' compensation. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year.

(13) Expenditures of the Clerk of Court Paid by the Plaquemines Parish Government

The Clerk of Court's office is located in the Plaquemines Parish Annex building. The Plaquemines Parish Government pays the upkeep and maintenance of the building. In addition, the Parish Council also pays some of the Clerk's operating expenditures. These expenditures are not reflected in the accompanying financial statements.

(14) Litigation

There is no litigation pending against the Clerk of Court at June 30, 2004.

PLAQUEMINES PARISH CLERK OF COURT
Plaquemines, Louisiana

Notes to Financial Statements (Continued)

(15) Excess Fund Balance

R.S. 13:785 requires that every four years (at the close of the term of office), the Clerk of Court must pay the parish treasurer the portion of the General Fund's fund balance that exceeds one-half of the revenues of the Clerk's last year of her term of office. The potential liability to the parish is limited to amounts received by the Clerk from the parish for necessary office furniture, equipment, and record books. At June 30, 2004, there was no amount due the parish treasurer since no amounts were received by the Clerk from the parish during the previous term of office.

**REQUIRED
SUPPLEMENTARY INFORMATION**

PLAQUEMINES PARISH CLERK OF COURT
Belle Chasse, Louisiana

Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2004

	Budget		Actual	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues:				
Licenses and permits	\$ 5,500	\$ 7,050	\$ 6,856	\$ (194)
Fees, charges and commissions -				
Court costs, fees and charges	21,900	58,650	40,598	(18,052)
Fees for recording legal documents	1,052,000	1,108,000	1,015,229	(92,771)
Fees for certified copies	62,000	90,000	85,271	(4,729)
Intergovernmental	30,000	25,000	34,606	9,606
Miscellaneous	45,200	30,300	37,794	7,494
Total revenues	<u>1,216,600</u>	<u>1,319,000</u>	<u>1,220,354</u>	<u>(98,646)</u>
Expenditures:				
Current -				
General government:				
Personnel services and related benefits	894,800	842,043	808,142	33,901
Operating services	93,700	127,440	111,008	16,432
Material and supplies	83,100	85,900	101,391	(15,491)
Capital outlay	15,000	8,000	1,265	6,735
Total expenditures	<u>1,086,600</u>	<u>1,063,383</u>	<u>1,021,806</u>	<u>41,577</u>
Excess (deficiency) of revenues over expenditures	130,000	255,617	198,548	(57,069)
Fund balance, beginning of year	<u>1,566,803</u>	<u>1,566,803</u>	<u>1,566,803</u>	<u>-</u>
Fund balance, end of year	<u>\$1,696,803</u>	<u>\$1,822,420</u>	<u>\$1,765,351</u>	<u>\$ (57,069)</u>

PLAQUEMINES PARISH CLERK OF COURT
Belle Chasse, Louisiana

Notes to Budgetary Comparison Schedule

(1) Basis of Accounting

The budget is adopted on a basis consistent with accounting principles generally accepted in the United States of America (GAAP). Budgeted amounts are as originally adopted or as finally amended by the Clerk. Such amendments were not material in relation to the original appropriations.

OTHER SUPPLEMENTARY INFORMATION

OTHER FINANCIAL INFORMATION

MAJOR GOVERNMENTAL FUND

General Fund

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

PLAQUEMINES PARISH CLERK OF COURT
Belle Chasse, Louisiana

General Fund
Budgetary Comparison Schedule - Revenues
For the Year Ended June 30, 2004

	Budget		Actual	Variance - Positive (Negative)
	Original	Final		
Licenses and permits:				
Marriage licenses	\$ 4,000	\$ 4,050	\$ 3,975	\$ (75)
Birth/death certificates	<u>1,500</u>	<u>3,000</u>	<u>2,881</u>	<u>(119)</u>
Total licenses and permits	<u>5,500</u>	<u>7,050</u>	<u>6,856</u>	<u>(194)</u>
Fees, charges and commissions:				
Court costs, fees and charges -				
Criminal costs	18,500	55,000	32,512	(22,488)
Other	<u>3,400</u>	<u>3,650</u>	<u>8,086</u>	<u>4,436</u>
Total court costs, fees and charges	<u>21,900</u>	<u>58,650</u>	<u>40,598</u>	<u>(18,052)</u>
Fees for recording legal documents:				
Recordings	535,000	630,000	580,992	(49,008)
Cancellations	19,000	23,000	20,649	(2,351)
Mortgage certificates	35,000	40,000	37,660	(2,340)
Suits and successions	450,000	400,000	359,862	(40,138)
UCC filing	<u>13,000</u>	<u>15,000</u>	<u>16,066</u>	<u>1,066</u>
Total fees for recording legal documents	<u>1,052,000</u>	<u>1,108,000</u>	<u>1,015,229</u>	<u>(92,771)</u>
Certified copies	<u>62,000</u>	<u>90,000</u>	<u>85,271</u>	<u>(4,729)</u>

PLAQUEMINES PARISH CLERK OF COURT
Belle Chasse, Louisiana

General Fund
Budgetary Comparison Schedule - Revenues (Continued)
For the Year Ended June 30, 2004

	Budget		Actual	Variance - Positive (Negative)
	Original	Final		
Intergovernmental:				
State grant - non-support	<u>30,000</u>	<u>25,000</u>	<u>34,606</u>	<u>9,606</u>
Miscellaneous:				
Interest earned	30,000	15,000	18,799	3,799
Elections	500	-	1,608	1,608
Refunds	-	-	2,137	2,137
Other	<u>14,700</u>	<u>15,300</u>	<u>15,250</u>	<u>(50)</u>
Total miscellaneous	<u>45,200</u>	<u>30,300</u>	<u>37,794</u>	<u>7,494</u>
 Total revenues	 <u>\$1,216,600</u>	 <u>\$1,319,000</u>	 <u>\$1,220,354</u>	 <u>\$ (98,646)</u>

PLAQUEMINES PARISH CLERK OF COURT
Belle Chasse, Louisiana

General Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended June 30, 2004

	Budget		Actual	Variance - Positive (Negative)
	Original	Final		
Expenditures:				
Current -				
Personnel services and related benefits -				
Salaries:				
Clerk	\$ 91,800	\$ 96,280	\$ 93,335	\$ 2,945
Deputy clerks	535,000	475,773	444,919	30,854
Other	15,000	17,500	17,329	171
Clerk's supplemental fund	12,000	13,400	13,407	(7)
Hospitalization insurance	105,000	101,000	101,043	(43)
Payroll taxes, retirement and compensated absences	<u>136,000</u>	<u>138,090</u>	<u>138,109</u>	<u>(19)</u>
Total personnel services and related benefits	<u>894,800</u>	<u>842,043</u>	<u>808,142</u>	<u>33,901</u>
Operating services -				
Insurance	6,000	6,000	340	5,660
Professional fees	8,600	14,550	11,058	3,492
UCC filing	3,600	3,850	3,871	(21)
Cott index	10,000	26,000	9,630	16,370
Telephone	2,000	1,350	1,377	(27)
Travel and conventions	1,000	4,750	4,136	614
Election expense allowance	5,000	4,304	4,304	-
Copier expense	15,000	25,000	22,164	2,836
Microfilm	9,000	5,000	4,024	976
Computer operations	21,000	28,300	43,058	(14,758)
Birth Certificates	1,000	1,836	2,050	(214)
Marriage Licenses	2,000	2,000	1,924	76
State Non-support	4,000	2,750	2,257	493
Training	<u>5,500</u>	<u>1,750</u>	<u>815</u>	<u>935</u>
Total operating services	<u>93,700</u>	<u>127,440</u>	<u>111,008</u>	<u>16,432</u>

PLAQUEMINES PARISH CLERK OF COURT
Belle Chasse, Louisiana

General Fund
Budgetary Comparison Schedule - Expenditures (Continued)
For the Year Ended June 30, 2004

	Budget		Actual	Variance -
	Original	Final		Positive (Negative)
Materials and supplies -				
Office supplies and operations	74,000	76,500	87,409	(10,909)
Automobile and maintenance	4,600	5,900	5,516	384
Dues and subscription	3,000	3,000	2,130	870
Leases and rentals	500	500	6,336	(5,836)
Uniforms	1,000	-	-	-
Total materials and supplies	<u>83,100</u>	<u>85,900</u>	<u>101,391</u>	<u>(15,491)</u>
Capital outlay -				
Office equipment	<u>15,000</u>	<u>8,000</u>	<u>1,265</u>	<u>6,735</u>
Total expenditures	<u>\$ 1,086,600</u>	<u>\$ 1,063,383</u>	<u>\$ 1,021,806</u>	<u>\$ 41,577</u>

FIDUCIARY FUNDS

Advance Deposit Fund -

The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:842, is used to account for advance deposits on suits filed by litigants. The advances are refundable to the litigants after all costs have been paid.

Registry of Court Fund -

The Registry of Court Fund, as provided by Louisiana Revised Statute 13:475, is used to account for funds which have been ordered by the court to be held until judgment has been rendered in court litigation. Withdrawals of the funds can be made only upon order of the court.

Election Qualifying Fund -

The Election Qualifying Fund is used to account for funds collected from individuals qualifying to run for political office and remitted to the appropriate governmental bodies or political committees.

PLAQUEMINES PARISH CLERK OF COURT
Belle Chasse, Louisiana

Agency Funds
Combining Schedule of Fiduciary Assets and Liabilities
June 30, 2004

	<u>Advance Deposit</u>	<u>Registry of Court</u>	<u>Election Qualifying</u>	<u>Totals</u>
ASSETS				
Cash and interest-bearing deposits	\$ 1,147,485	\$ 19,481,827	\$ 1	\$ 20,629,313
Investments	<u>-</u>	<u>3,369,102</u>	<u>-</u>	<u>3,369,102</u>
Total assets	<u>\$ 1,147,485</u>	<u>\$ 22,850,929</u>	<u>\$ 1</u>	<u>\$ 23,998,415</u>
LIABILITIES				
Due to litigants and others	<u>1,147,485</u>	<u>22,850,929</u>	<u>1</u>	<u>23,998,415</u>
Total liabilities	<u>\$ 1,147,485</u>	<u>\$ 22,850,929</u>	<u>\$ 1</u>	<u>\$ 23,998,415</u>

PLAQUEMINES PARISH CLERK OF COURT
Belle Chasse, Louisiana

Agency Funds
Combining Schedule of Changes in Assets and Liabilities
For the Year Ended June 30, 2004

	Advance Deposit	Registry of Court	Election Qualifying	Total
ASSETS				
Balances, beginning of year	\$ 1,076,150	\$ 19,232,494	\$ 1	\$ 20,308,645
Additions:				
Suits and successions	651,865	-	-	651,865
Judgments	-	11,074,505	-	11,074,505
Interest earned	-	216,014	-	216,014
Qualifying fees	-	-	7,618	7,618
Total additions	651,865	11,290,519	7,618	11,950,002
Total	1,728,015	30,523,013	7,619	32,258,647
Reductions:				
Clerk's costs (transferred to General Fund)	361,408	-	-	361,408
Refunds to litigants	-	7,672,084	-	7,672,084
Elections Expense	-	-	7,618	7,618
Parish Council	82,976	-	-	82,976
Sheriff fees	64,274	-	-	64,274
Judges supplemental	22,668	-	-	22,668
Other	49,204	-	-	49,204
Total reductions	580,530	7,672,084	7,618	8,260,232
Balances, end of year	\$ 1,147,485	\$ 22,850,929	\$ 1	\$ 23,998,415
LIABILITIES				
Due to litigants and others, beginning of year	\$ 1,076,150	\$ 19,232,494	\$ 1	\$ 20,308,645
Additions	651,865	11,290,519	7,618	11,950,002
Reductions	580,530	7,672,084	7,618	8,260,232
Due to litigants and others, end of year	\$ 1,147,485	\$ 22,850,929	\$ 1	\$ 23,998,415

**COMPLIANCE
AND
INTERNAL CONTROL**

KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

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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

* A Professional Accounting Corporation

The Honorable Dorothy M. Lundin
Plaquemines Parish Clerk of Court
Belle Chasse, Louisiana

We have audited the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Plaquemines Parish Clerk of Court, a component unit of the Plaquemines Parish Government, as of and for the year ended June 30, 2004, and have issued our report thereon dated October 22, 2004. In our report, our opinion was qualified because the Clerk of Court has not reconciled certain individual suit docket balances in the Advance Deposit Agency Fund with the related cash deposits at June 30, 2004. 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 Plaquemines Parish Clerk of Court's 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 no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Plaquemines 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 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 Clerk of Court's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable conditions are described in the accompanying corrective plan for current year findings as Items 2004-1 and 2004-2.

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

This report is intended solely for the information and use of management of the Plaquemines Parish Clerk of Court and is not intended to be and should not be used by anyone other than this specified party. However, under the provisions of Louisiana Revised Statute 24:513 and 44:6, this report is matter of public record and its distribution is not limited.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Morgan City, Louisiana
October 22, 2004

PLAQUEMINES PARISH CLERK OF COURT
Belle Chasse, Louisiana

Summary of Audit Results and Findings
For the Year Ended June 30, 2004

Part I. Summary of Auditor's Results:

A qualified opinion was issued on the financial statements because the Clerk of Court has not reconciled certain individual suit docket balances in the Advance Deposit Agency Fund with related cash deposits.

Reportable conditions in internal control were disclosed by the audit of the financial statements and the conditions are considered material weaknesses.

The audit disclosed no instances of noncompliance which are material to the financial statements.

A management letter was issued.

Part II. Findings which are required to be reported in accordance with generally accepted Governmental Auditing Standards:

(a) Segregation of duties

CONDITION: Accounting and financial functions are not adequately segregated.

CRITERIA: SAS55, Consideration of Internal Control in a Financial Statement Audit, as amended by SAS78, Consideration of Internal Control in a Financial Statement Audit: An Amendment to Statement on Auditing Standards No. 55, AU §319.06 defines internal control as follows:

“Internal control is a process – effected by an entity’s board of directors, management, and other personnel – designed to provide reasonable assurance regarding the achievement of objectives in the following categories: (a) reliability of financial reporting, (b) effectiveness and efficiency of operations, and (c) compliance with applicable laws and regulations.

CAUSE: The cause of the condition is the failure to design and implement policies and procedures necessary to achieve adequate internal control.

EFFECT: Failure to adequately segregate accounting and financial functions increases the risk that errors and/or irregularities including fraud and/or defalcations may occur and not be prevented and/or detected.

PLAQUEMINES PARISH CLERK OF COURT
Belle Chasse, Louisiana

Summary of Audit Results and Findings (continued)
For the Year Ended June 30, 2004

(b) Reconciliation of Advance Deposit Fund cash balances

CONDITION: Individual docket balances of the Advance Deposit Fund were not reconciled with cash balances.

CRITERIA: SAS55, Consideration of Internal Control in a Financial Statement Audit, as amended by SAS78, Consideration of Internal Control in a Financial Statement Audit: An Amendment to Statement on Auditing Standards No. 55, AU §319.06 defines internal control as follows:

“Internal control is a process – effected by an entity’s board of directors, management, and other personnel – designed to provide reasonable assurance regarding the achievement of objectives in the following categories: (a) reliability of financial reporting, (b) effectiveness and efficiency of operations, and (c) compliance with applicable laws and regulations.

CAUSE: The cause of the condition is the result of a failure to design and implement policies and procedures necessary to achieve adequate internal control.

EFFECT: Failure to reconcile individual docket balances with cash balances increases the risk that errors and/or irregularities including fraud and/or defalcations may occur and not be prevented and/or detected.

Part III. Findings and questioned costs for federal awards required to be reported in accordance with Office of Management and Budget Circular A-133:

not applicable

PLAQUEMINES PARISH CLERK OF COURT
Belle Chasse, Louisiana

Summary Schedule Prior Audit Findings
For the Year Ended June 30, 2004

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken (Yes, No, Partial)	Planned Corrective Action/ Partial Corrective Action Taken
----------	--	------------------------	--	--

Section I - Internal control and compliance material to the financial statements

Internal Control

99-1	Unknown	Inadequate segregation of functions exists within the accounting system.	N/A	No corrective action is planned. Due to the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.
99-2	Unknown	Individual docket balances of the Advance Deposit Fund were not reconciled with the cash balances.	No	See corrective action plan for current year findings

Compliance

No items were reported in this section.

Section Ia - Other Internal control and compliance

Internal Control

No items were reported in this section.

Compliance

No items were reported in this section.

Section II - Management letter

No items were reported in this section.

PLAQUEMINES PARISH CLERK OF COURT
 Belle Chasse, Louisiana

Corrective Action Plan for Current Year Findings
 For the Year Ended June 30, 2004

Ret. No.	Description of Finding	Corrective Action Planned	Name of Contact Person	Completion Date
<u>Section I - Internal control and compliance material to the financial statements</u>				
<u>Internal Control:</u>				
2004-1	<i>Inadequate segregation of functions exists within the accounting system.</i>	No corrective action is planned. Due to the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.	N/A	N/A
2004-2	Individual docket balances of the Advance Deposit Fund were not reconciled with the cash balances.	The Clerk of Court is in the process of identifying unknown balances and reconciling them with the corresponding cash balance in the Advance Deposit account.	Dorothy M. Lundin, Clerk of Court	Undetermined
<u>Compliance</u>				
No items are applicable to this section				
<u>Section Ia - Other Internal control and compliance</u>				
<u>Internal Control</u>				
No items are applicable to this section				
<u>Compliance</u>				
No items are applicable to this section				
<u>Section II - Management letter</u>				
2004-3	A revenue budget variance in excess of 5% was incurred.	Revenues will be more closely monitored and significant budget variances, if any, will be amended in accordance with state statute.	Dorothy M. Lundin, Clerk of Court	On-going