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**POINTE COUPEE PARISH CLERK OF COURT
NEW ROADS, LOUISIANA**

Annual Financial Report

**As of and for the years Ended
June 30, 2006 and 2005**

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 1/17/07

**W. Kathleen Beard
Certified Public Accountant
10191 Bueche Rd.
Erwinville, LA 70729**

Pointe Coupee Parish Clerk of Court
New Roads, Louisiana

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POINTE COUPEE PARISH CLERK OF COURT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2006

This discussion and analysis of the Pointe Coupee Clerk of Court's financial performance provides an overview of the financial activities as of and for the fiscal year ended June 30, 2006. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of a series of financial statements. The Statements of Net Assets and the Statement of Activities (Government-wide Financial Statements) provide information about the activities as a whole and present a longer-term view of the Clerk of Court's finances. The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund (Fund Financial Statements) tells how these services were financed in the short term as well as what remains for future spending. Fund Financial Statements also report the operations in more detail than the Government-Wide Financial Statements by providing information about the most significant funds.

Our auditor has provided assurance in his independent auditor's report that the Basic Financial Statements are fairly stated. The auditor, regarding the Required Supplemental Information and the Supplemental Information is providing varying degrees of assurance. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts in the Financial Section.

Government-Wide Financial Statements (GWFS)

One of the most important questions asked about finances is, "Is the Pointe Coupee Parish Clerk of Court as a whole better off or worse off as a result of the year's activities?" The Statement of Net Assets and the Statement of Activities report information of the Clerk of Court as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the net assets and changes in them. You can think of net assets - the difference between assets and liabilities - as one way to measure the financial health, or financial position. Over time, increases or decreases in net assets are one indicator of whether its financial health is improving or deteriorating.

POINTE COUPEE PARISH CLERK OF COURT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2006

Fund Financial Statements (FFS)

The FFS provide detailed information about the most significant funds - not the Clerk of Court as a whole. Some funds are required to be established by State laws. The Clerk of Court uses only the governmental type of funding for reporting with the following accounting approach. Most of the basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called a modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Clerk of Court's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and government funds in reconciliation at the bottom of the fund financial statements.

FINANCIAL HIGHLIGHTS

Our financial statements provide these insights into the results of this year's operations:

- As a result of this year's operations assets exceed liabilities by \$1,202,938 (net assets) for the fiscal year reported
- Total net assets are comprised of the following:
 - (1) Capital assets of \$43,835 include office equipment, furniture and fixtures, automobiles and leased equipment, net of accumulated depreciation.
 - (2) Unrestricted net assets of \$421,675 represent the portion available to maintain the continuing obligations to citizens and creditors. Designated net assets of \$737,428 represent special projects consisting of technical upgrades, restoration and preservation of records and office renovations.
- The governmental funds reported total ending fund balance of \$1,159,103. This compares to the prior year ending fund balance of \$1,115,199, showing an increase of \$43,904 during the current year.
- Total spending for all judicial activities was \$730,253 for the year, which was \$247 less than the program revenues for these activities.
- The interest earned on checking accounts and investments in certificates of deposits was \$24,309 for the year. This reflects an increase of \$11,794 or 94 % from last year.

The Statement of Net Assets and the Statement of Activities reports only one type of activity - governmental activities. Most of the basic judicial services are reported as this type. Fines and fees charged to the public finance most of these activities.

**POINTE COUPEE PARISH CLERK OF COURT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2006**

**FINANCIAL ANALYSIS OF THE POINTE COUPEE PARISH CLERK OF COURT AS A
WHOLE**

The Clerk of Court's net assets increased by \$39,934 as a result of this year's operations. The overall financial position improved during the fiscal year ending June 30, 2006. Unrestricted net assets are the part of net assets can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements. The balance in net assets represents the accumulated results of all past years' operations.

The Clerks of Court's total revenues for the year in governmental activities were \$783,642.

FINANCIAL ANALYSIS OF THE CLERK OF COURT'S FUNDS

As we noted earlier, the Clerk of Court uses funds to help it control and manage money for particular purposes. Looking at funds helps you consider whether the Clerk of Court is being accountable for the resources provided to it but may also give you more insight into the overall financial health.

As the Clerk of Court completed the year, its governmental funds reported a fund balance of \$1,159,103. This reflects an increase of \$43,904 or 3.9 % from last year. This increase is primarily the result of the events and programs described within the analysis of the governmental activities.

GENERAL FUND BUDGETARY HIGHLIGHTS

The original budget for the General Fund was not revised this fiscal year.

- (1) Salaries & Benefits were under budgeted by \$2,222
- (2) Revenues were over budget by \$78,694

**POINTE COUPEE PARISH CLERK OF COURT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2006**

Statement of Net Assets

The following table represents a condensed Statement of Net Assets as of June 30, 2006:

Assets	<u>2006</u>	<u>2005</u>
Current Assets	\$1,172,496	\$1,122,790
Capital Assets, Net	<u>43,835</u>	<u>47,806</u>
Total Assets	<u>\$1,216,331</u>	<u>\$1,170,596</u>
Liabilities and Net Assets		
Current Liabilities	13,393	7,591
Non-Current Liabilities	<u>-0-</u>	<u>-0-</u>
Total Liabilities	<u>\$ 13,393</u>	<u>\$ 7,591</u>
Net Assets		
Invested in Capital Assets,	43,835	47,806
Unrestricted	421,675	377,772
Designated	<u>737,428</u>	<u>737,428</u>
Total Net Assets	<u>\$ 1,202,938</u>	<u>\$1,163,005</u>

Changes in Net Asset

The following table reflects the condensed Statement of Revenues, Expenditures, and Changes in Net Assets for the year ended June 30, 2006:

	<u>2006</u>	<u>2005</u>
Beginning Fund Balances	1,163,005	1,012,962
Total Revenues	783,642	836,622
Total Expenses	<u>743,708</u>	<u>686,578</u>
Increase (Decrease) in Fund Balance	<u>39,934</u>	<u>150,043</u>
 Ending Fund Balances	 <u>\$ 1,202,938</u>	 <u>\$ 1,163,005</u>

**POINTE COUPEE PARISH CLERK OF COURT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2006**

CAPITAL ASSETS

The investment in capital assets, net of accumulated depreciation, for governmental activities as of June 30, 2006 was \$43,835.

This year there was \$10,038 of additions to capital assets and \$7,238 of deletions to capital assets. More detailed information about the capital assets is presented in Note 3 to the financial statements.

DEBT

At year-end, the Pointe Coupee Parish Clerk of Court had no debt outstanding.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The Clerk of Court considered many factors when budgeting the fiscal year rates and fees that would be charged. One of those factors is the new laws and regulations.

Historically, the office staff and costs remain stable with increases in salaries, office expenses, and insurance. The clerk plans some additional capital expenditures for office equipment and renovations totaling \$175,000, and these monies have already been set aside as designated funds. If these estimates remain consistent, the Pointe Coupee Parish Clerk of Court's General Fund balance is expected to remain the same by the close of 2006.

CONTACTING FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the Pointe Coupee Parish Clerk of Court's finances and to show the Clerk of Court's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Honorable Lanell Swindler Landry, Clerk of Court for Pointe Coupee Parish, P.O. Box 86, New Roads, LA 70760 at phone number 225-638-9596.

Financial Section

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INDEPENDENT AUDITOR'S REPORT

Honorable Lanell S. Landry
Pointe Coupee Parish Clerk of Court
New Roads, Louisiana

I have audited the accompanying financial statements of the governmental activities and each major fund of the Pointe Coupee Parish Clerk of Court as of and for the year ended June 30, 2006, which collectively comprise the Pointe Coupee Parish Clerk of Court financial statements as listed in the table of contents. These financial statements are the responsibility of the Pointe Coupee Parish Clerk Court. My responsibility is to express an opinion on these basic financial statements based on my audit.

I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the basic 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 evaluation the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and each major fund of the Pointe Coupee Parish Clerk of Court, as of June 30, 2006, and the respective changes in financial position for the year then ended in conformity with generally accepted accounting principles in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued a report dated January 5, 2007 on my consideration of Pointe Coupee Parish Clerk of Court's internal control and on its compliance with certain provisions of laws, regulations, contracts and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in conjunction with this report in considering the results of my audit.

The management's discussion and analysis and budgetary comparison information on pages 1 through 5 and on page 28, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information.

My audit was conducted for the purpose of forming an opinion on the basic financial statements that collectively comprise the Pointe Coupee Parish Clerk of Court's basic financial statements. The accompanying supplementary information schedules, as listed in the foregoing table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements of the Pointe Coupee Parish Clerk of Court. This additional information is the responsibility of the management of the Pointe Coupee Parish Clerk of Court. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements, and in my opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

W. Kathleen Beard

January 5, 2007

Pointe Coupee Parish Clerk of Court
New Roads, Louisiana

Statements of Net Assets
June 30, 2006 and 2005

	<u>2006</u>	<u>2005</u>
ASSETS		
Cash and cash equivalents	\$753,093	\$881,498
Investments	370,666	157,554
Accounts receivable	16,442	39,068
Due from other governments - State of LA	3,415	9,783
Due from Advance Deposit Fund	19,007	24,500
Accrued interest receivable	2,915	1,848
Prepaid insurance	6,958	8,539
Capital assets, net of accumulated depreciation	43,835	47,806
	<hr/>	<hr/>
Total assets	\$1,216,331	\$1,170,596
	<hr/> <hr/>	<hr/> <hr/>
LIABILITIES		
Accounts payable and accrued liabilities	\$13,393	\$7,591
	<hr/>	<hr/>
Total liabilities	13,393	7,591
	<hr/>	<hr/>
NET ASSETS		
Invested in Capital Assets	43,835	47,806
Designated	737,428	737,428
Unrestricted/Undesignated	421,675	377,772
	<hr/>	<hr/>
Total net assets	\$1,202,938	\$1,163,006
	<hr/> <hr/>	<hr/> <hr/>

See notes to financial statements

**Pointe Coupee Parish Clerk of Court
New Roads, Louisiana
Statements of Activities
For the Years Ended June 30, 2006 and 2005**

	2006	2005
<u>EXPENSES</u>		
Current-Judiciary:		
Salaries and related benefits	392,778	367,216
Group insurance and retirement benefits	196,852	170,825
Insurance - other	11,175	10,923
Office supplies and expense	39,109	25,215
Postage and publishing	8,281	13,035
Equipment rental	19,396	19,263
Recording costs	25,984	31,984
Technical services and fees	29,308	31,517
All others	7,369	7,212
Special projects - designated funds	0	0
	<hr/>	<hr/>
Total current expenditures	730,253	677,191
Depreciation	13,455	9,387
	<hr/>	<hr/>
Total expenditures	743,708	686,578
<u>PROGRAM REVENUES</u>		
Recordings	\$246,196	\$266,230
Copies	134,330	126,346
Certified copies	16,237	17,602
Civil fees	254,500	311,319
Mortgage certificates	9,111	10,289
Criminal fees	7,157	8,366
Election/qualifying fees	2,265	0
UCC fees	24,003	22,650
Cancellations	27,572	26,125
Court attendance	1,384	1,369
Public	8,670	9,618
Marriage licenses	3,863	3,638
Clerk's compensation fund reimbursements	16,450	15,850
Miscellaneous revenues	8,150	4,706
	<hr/>	<hr/>
Total program revenues	759,885	824,107
<u>GENERAL REVENUES</u>		
Interest earned	24,309	12,515
Loss on disposal of capital assets	(552)	0
	<hr/>	<hr/>
Total general revenues	23,757	12,515
	<hr/>	<hr/>
Total revenues	783,642	836,622
	<hr/>	<hr/>
Change in Net Assets	39,934	150,044
<u>NET ASSETS</u>		
Beginning of year	1,163,005	1,012,962
	<hr/>	<hr/>
End of year	\$1,202,938	\$1,163,005
	<hr/>	<hr/>

See notes to financial statements

**Pointe Coupee Parish Clerk of Court
New Roads, Louisiana**

**Balance sheets - Governmental Fund - General Fund
June 30, 2006 and 2005**

ASSETS	<u>2006</u>	<u>2005</u>
Cash and cash equivalents	\$753,093	\$881,498
Investments	370,666	157,554
Accounts receivable	16,442	39,068
Due from other governments - State of LA	3,415	9,783
Due from Advance Deposit Fund	19,007	24,500
Accrued interest receivable	2,915	1,848
Prepaid insurance	6,958	8,539
	<hr/>	<hr/>
Total assets	<u>\$1,172,496</u>	<u>\$1,122,790</u>
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable and accrued expenses	13,393	7,591
	<hr/>	<hr/>
Total liabilities	13,393	7,591
Fund Balance:		
Designated	737,428	737,428
Unreserved - undesignated	421,675	377,772
	<hr/>	<hr/>
Total fund balance	1,159,103	1,115,200
	<hr/>	<hr/>
Total liabilities and fund balances	<u>\$1,172,496</u>	<u>\$1,122,790</u>

See notes to financial statements.

**Pointe Coupee Parish Clerk of Court
New Roads, Louisiana**

**Reconciliation of the Balance Sheet - Governmental Fund
to the Statement of Net Assets
For years ended June 30, 2006 and 2005**

	<u>2006</u>	<u>2005</u>
Total fund balance - governmental fund (fund financial statement)	\$1,159,103	\$1,115,199
Amounts reported for governmental activities in the statement of net assets (government-wide financial statements) are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds.		
Cost of assets	132,365	129,564
Accumulated depreciation	<u>(88,529)</u>	<u>(81,758)</u>
Total net assets of governmental activities	<u>\$1,202,938</u>	<u>\$1,163,005</u>

See notes to financial statements.

**Pointe Coupee Parish Clerk of Court
New Roads, Louisiana**

**Statements of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds - General Fund
For the years ended June 30, 2006 and 2005**

	<u>2006</u>	<u>2005</u>
<u>Revenues</u>		
Recordings	\$246,196	\$266,230
Copies	134,330	126,346
Certified copies	16,237	17,603
Civil fees	254,500	311,319
Mortgage certificates	9,111	10,289
Criminal fees	7,157	8,366
Election/qualifying fees	2,265	0
UCC fees	24,003	22,650
Cancellations	27,572	26,125
Court attendance	1,384	1,369
Police Jury fees	0	0
Public	8,670	9,618
Marriage licenses	3,863	3,638
Clerk's compensation fund reimbursements	16,450	15,850
Interest earned	24,309	12,515
Miscellaneous revenues	8,150	4,706
	784,194	836,622
Total revenues		
<u>Expenditures</u>		
Current - Judiciary:		
Salaries and related benefits	392,778	367,216
Group insurance and retirement benefits	196,852	170,825
Insurance - other	11,175	10,923
Office supplies and expense	39,109	25,215
Postage and publishing	8,281	13,035
Equipment rental	19,396	19,263
Recording costs	25,984	31,984
Technical services and fees	29,308	31,517
All others	7,369	7,212
Special projects - designated funds	0	0
	730,253	677,191
Total current expenditures		
Capital outlays	10,038	10,529
Capital outlays special projects - designated funds	0	0
	740,291	687,720
Total expenditures		
Net Change in fund balances	43,903	148,902
<u>Fund Balances</u>		
Beginning of year	1,115,199	966,297
End of year	\$1,159,103	\$1,115,199

See notes to financial statements.

**Pointe Coupee Parish Clerk of Court
New Roads, Louisiana**

**Reconciliation of the Statement of Revenues, Expenditures
and Changes In Fund Balances of Governmental Funds to
Statement of Activities
For the years ended June 30, 2006 and 2005**

	<u>2006</u>	<u>2005</u>
Net change in fund balances - governmental funds (general fund)	\$43,903	\$148,902
Amounts reported for governmental activities in the statement of activities (government -wide financial statements) are different because:		
Governmental funds report capital outlays as expenditures in the individual fund Governmental activities report depreciation expense to allocate the cost of those capital assets over the estimated useful lives of the asset.		
Capital outlay	10,038	10,529
Depreciation expense	(13,455)	(9,387)
Loss on disposal of fixed assets	(552)	0
	<hr/>	<hr/>
Change in net assets of governmental activities (government-wide financial statements)	<u>\$39,934</u>	<u>\$150,044</u>

See notes to financial statements.

**Pointe Coupee Parish Clerk of Court
New Roads, Louisiana**

**Statements of Fiduciary Net Assets
Agency Funds
June 30, 2006 and 2005**

	Advance Deposit Fund	Registry of Court Fund	Total	2005
ASSETS				
Cash and cash equivalents	\$ 780,747	\$ 974,097	\$ 1,754,844	\$ 1,907,070
Total assets	\$780,747	\$974,097	\$1,754,844	\$1,907,070
LIABILITIES				
Due to General Fund	\$ 19,007	\$ -	\$ 19,007	\$ 24,500
Held for others pending court action	761,740	974,097	1,735,837	1,882,570
Total liabilities	\$ 780,747	\$ 974,097	\$ 1,754,844	\$ 1,907,070

See notes to financial statements.

Pointe Coupee Parish Clerk of Court
New Roads, Louisiana
Notes to the Financial Statements
June 30, 2006 and 2005

Introduction

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

1. Summary of Significant Accounting Policies

A. Basis of Presentation

The financial statements of the Pointe Coupee 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. In June of 1998, the GASB issued a codification of governmental accounting and financial reporting standards. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*, issued in June 1999.

B. Reporting Entity

The GASB has established several criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Since, the Pointe Coupee Parish Clerk of Court (Clerk of Court) is an independently elected official, and is legally separate and fiscally independent, the Clerk of Court is a separate governmental reporting entity. There are unrecorded financial transactions between the Pointe Coupee Parish Police Jury (the Jury) and the Clerk of Court where the Jury provides office space and utilities for the Clerk of Court.

Financial accountability is determined by applying criteria established by the GASB as listed below:

- Financial benefit or burden
- Appointment of a voting majority
- Imposition of will
- Fiscally dependent

The above identified transactions between the Clerk of Court and the Parish Jury are mandated by state stature and do not reflect fiscal dependency; thereby, they do not reflect financial accountability.

Pointe Coupee Parish Clerk of Court
New Roads, Louisiana
Notes to the Financial Statements
June 30, 2006 and 2005

1. Summary of Significant Accounting Policies (Continued)

B. Reporting Entity (Continued)

The other three criteria of financial accountability do not pertain to the Clerk of Court when applying them as a means of identifying potential component units of the Pointe Coupee Parish Police Jury.

Because the police jury does not finance any of the activities of the clerk of court other than providing office space, although allowed to do so by Louisiana law, the clerk of court is financially independent of the parish police jury and, therefore, was determined not to be a component unit of the Pointe Coupee Parish Police Jury. The accompanying financial statements present information only on the funds maintained by the Clerk of Court. Other local governmental units over which the Clerk exercises no oversight responsibility are excluded from the accompanying financial statements. These units are considered separate reporting entities and issue financial statements separate from those of the Clerk of Court.

C. Fund Accounting

The Clerk uses funds to maintain its financial records during the year. Fund accounting is designated to demonstrate legal compliance and to aid management by segregating transactions related to certain clerk functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

Governmental Funds

Governmental funds account for all or most of the Clerk's general activities. These funds focus on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources that may be used to finance future period programs or operations of the Clerk of Court. The following are the Clerk's governmental funds:

General Fund - The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the clerk of court and accounts for the operations of the clerk's office. The various fees and charges due to the clerk's office are accounted for in this fund. General operation expenditures are paid from this fund.

Pointe Coupee Parish Clerk of Court
New Roads, Louisiana
Notes to the Financial Statements
June 30, 2006 and 2005

1. Summary of Significant Accounting Policies (Continued)

C. Fund Accounting (Continued)

Fiduciary Funds - The reporting focus of Fiduciary funds is on net assets and changes in net assets. The only funds accounted for in this category by the Clerk are agency funds. Agency funds, the Advance Deposit and Registry of Court Funds account for assets held as an agent for others. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus, but use the modified accrual basis of accounting.

D. Measurement Focus/Basis of Accounting

Fund Financial Statements (FFS)

The amounts reflected in the Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance-Governmental Fund, are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The Statement of Revenues, Expenditures and Changes in Fund Balance reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled through adjustment, to a government-wide view of operations.

The amounts reflected in the FFS, use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Clerk considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred. The governmental funds use the following practices in recording revenues and expenditures.

Revenues - Fees for certified copies, recording legal documents, marriage license, and commissions for services are recorded in the year they are earned. Interest income on time deposits are recorded when time deposits have matured and the income is available. All other revenue is recorded when received.

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

Pointe Coupee Parish Clerk of Court
New Roads, Louisiana
Notes to the Financial Statements
June 30, 2006 and 2005

1. Summary of Significant Accounting Policies (Continued)

D. Measurement Focus/Basis of Accounting (Continued)

Government-Wide Financial Statements (GWFS)

The Statement of Net Assets and the Statement of Activities display information about the Pointe Coupee Parish Clerk of Court as a whole. These statements include all the financial activities of the Pointe Coupee Parish Clerk of Court. Information contained in these statements reflect the economic resources, measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Program Revenues – Program revenues included in the Statement of Activities are derived directly from users as a fee for services; program revenues reduce the cost of the function to be financed from general revenues.

E. Budget Practices

The Clerk of Court annually adopts a budget for the General Fund. The budgetary practices include public notice of the proposed budget, public inspection of the proposed budget and public hearings on the budget. Any amendments to the budget are published in the Clerk of Court's official journal.

The proposed revised budget was prepared in accordance with generally accepted accounting principles (GAAP). The budget is legally adopted and amended, as necessary, by the clerk. All appropriations lapse at year-end.

F. Encumbrances

The Clerk does not employ encumbrance accounting.

Pointe Coupee Parish Clerk of Court
New Roads, Louisiana
Notes to the Financial Statements
June 30, 2006 and 2005

1. Summary of Significant Accounting Policies (Continued)

G. Cash and Investments

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Investments include amounts in time deposits and those investments with original maturities that exceed 90 days. 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.

H. Clerk's Fees Transferred from Advance Deposit Agency Fund

These fees represent revenue to the Clerk of Court earned from everyday operations for litigants. These fees are collected by a transfer of litigant's money deposited in the Advance Deposit Fund to the Salary Fund.

I. Compensated Absences

Vacation leave accrues as follows:

1. Upon completion of six month introductory period - 1 week per year
2. After 2 years continuous service - 2 weeks per year
3. After 10 years continuous service - 3 weeks per year (allotted at 6 months in intervals of 2 weeks and 1 week)

Vacation leave is not cumulative; any unused vacation is forfeited unless the Clerk gives special approval. Personal/Sick leave is granted to all full-time employees. Leave is credited at the rate of one full day for each calendar month of continuous service. Accrued unused leave earned by an employee will not be carried forward to succeeding calendar years. (See Footnote 7)

Pointe Coupee Parish Clerk of Court
New Roads, Louisiana
Notes to the Financial Statements
June 30, 2006 and 2005

1. Summary of Significant Accounting Policies (Continued)

J. Capital Assets

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 maintains a threshold level of \$1,000 for capitalizing capital assets.

Capital assets are recorded in the Statement of Net Assets and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Computer Equipment	3 Years
Office Equipment	5 Years
Furniture & Fixtures	7 - 10 Years

K. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Pointe Coupee Parish Clerk of Court
 New Roads, Louisiana
 Notes to the Financial Statements
 June 30, 2006 and 2005

2. Cash and Investments

At June 30, 2006, the Clerk of Court had the following cash and investments:

	<u>Book Balances</u>	<u>Bank Balances</u>
Deposits -		
Cash on Hand	\$0	\$0
Interest bearing demand deposits	308,222	345,779
Savings accounts	124,891	124,891
Money market accounts	1,754,787	1,764,736
Time deposits (maturity 90 days or less)	320,037	320,037
	<u>\$ 2,507,937</u>	<u>\$ 2,555,443</u>
Investments -		
Time deposits (maturity over 90 days)	\$370,666	\$370,666
	<u>\$370,666</u>	<u>\$370,666</u>

These deposits and investments are stated at cost, which approximate market. Under state law, these deposits, or 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. These deposits (bank balances) are secured from risk by \$1,204,884 of federal deposit insurance and \$ 1,803,876 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, R.S. 39:1299 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.

Interest Rate Risk The Clerk has minimal credit risk as all investments are certificates of deposit.

Investments held at June 30, 2006 consist of \$210,883 in the Louisiana Asset Management Pool (LAMP), a local government investment pool. In accordance with GASB Codification Section I50.126, the investment in LAMP at June 30, 2006 is not categorized in the three risk categories provided by GASB Codification Section I50.125 because the investment is in the pool of funds and therefore not evidenced by securities that exist in the physical or book entry form.

Pointe Coupee Parish Clerk of Court
New Roads, Louisiana
Notes to the Financial Statements
June 30, 2006 and 2005

2. Cash and Investments (continued)

At June 30, 2005, the Clerk of Court had the following cash and investments:

	<u>Book Balances</u>	<u>Bank Balances</u>
Deposits -		
Cash on Hand	\$0	\$0
Interest bearing demand deposits	239,504	274,856
Savings accounts	122,998	122,998
Money market accounts	1,907,070	1,929,968
Time deposits (maturity 90 days or less)	518,997	518,997
	-----	-----
	2,788,569	2,846,819
	=====	=====
Investments -		
Time deposits (maturity over 90 days)	\$157,554	\$157,554
	-----	-----
	\$157,554	\$157,554
	=====	=====

These deposits and investments are stated at cost, which approximate market. Under state law, these deposits, or 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. These deposits (bank balances) are secured from risk by \$353,166 of federal deposit insurance and \$2,997,881 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, R.S. 39:1299 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.

Interest Rate Risk The Clerk has minimal credit risk as all investments are certificates of deposit.

Investments held at June 30, 2005 consist of \$202,510 in the Louisiana Asset Management Pool (LAMP), a local government investment pool. In accordance with GASB Codification Section I50.126, the investment in LAMP at June 30, 2005 is not categorized in the three risk categories provided by GASB Codification Section I50.125 because the investment is in the pool of funds and therefore not evidenced by securities that exist in the physical or book entry form.

Pointe Coupee Parish Clerk of Court
New Roads, Louisiana
Notes to the Financial Statements
June 30, 2006 and 2005

2. Cash and Investments (continued)

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local governmental entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA – R.S. 33:2955. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U. S. Treasury, the U. S. Government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities.

Effective August 1, 2001, LAMP's investment guidelines were amended to permit the investment in government-only money market funds. In its 2001 Regular Session, the Louisiana Legislature (Senate Bill No. 512, Act 701) enacted LSA-R.S. 33:2955 (A)(1)(h) which allows all municipalities, parishes, school boards, and any other political subdivisions of the State to invest in "Investment grade (A-1/P-1) commercial paper of domestic United States corporations." Effective October 1, 2001, LAMP's Investment Guidelines were amended to allow the limited investment in A-1 or A-1 + commercial paper.

The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the value of pool shares.

LAMP is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

Pointe Coupee Parish Clerk of Court
 New Roads, Louisiana
 Notes to the Financial Statements
 June 30, 2006 and 2005

3. Capital Assets

Capital assets and depreciation activity for the years ended June 30, 2006 and 2005 follows:

	<u>Balance</u> <u>July 1, 2004</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2005</u>
<u>Depreciable Assets:</u>				
Equipment & Furniture	\$127,147	\$10,529	(\$8,112)	\$129,564
Totals	<u>127,147</u>	<u>10,529</u>	<u>(8,112)</u>	<u>129,564</u>
Less accumulated Depreciation	<u>80,483</u>	<u>9,387</u>	<u>(8,112)</u>	<u>81,758</u>
Net Capital Assets	<u>\$46,664</u>			<u>\$47,806</u>

	<u>Balance</u> <u>July 1, 2005</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2006</u>
<u>Depreciable Assets:</u>				
Equipment & Furniture	\$129,564	\$10,038	(\$7,238)	\$132,365
Totals	<u>129,564</u>	<u>10,038</u>	<u>(7,238)</u>	<u>132,365</u>
Less accumulated Depreciation	<u>81,758</u>	<u>13,455</u>	<u>(6,683)</u>	<u>88,529</u>
Net Capital Assets	<u>\$47,806</u>			<u>\$43,835</u>

Pointe Coupee Parish Clerk of Court
 New Roads, Louisiana
 Notes to the Financial Statements
 June 30, 2006 and 2005

4. Leases

The clerk of court has operating leases of the following nature:

- Work Centre Copier - Contract Period - 60 months
 Monthly Payment - \$229.86
- CC 35 Copy Centre - Agreement Period - Rental Plan
 Cost per Copy Plan
 Monthly Base Charge - \$211.00
- 412 Xerox Copier/Printer/Scanner Contract period - 48 months
 Monthly payment \$91.00
- 2004 Chevy Tahoe - Lease Period 48 months
 Monthly payment - \$417.55, Purchase Option \$17,600 @ end of lease

The minimum annual commitments under non-cancelable operating leases are as follows:

<u>Fiscal Year</u>	<u>Copiers</u>	<u>Vehicle</u>
2006-2007	\$ 3,850	\$ 5,011
2007-2008	3,850	2,088
2008-2009	3,850	-
2009-2010	3,850	-
2010-2011	2,758	-
	<u>\$ 18,160</u>	<u>\$ 7,099</u>

Pointe Coupee Parish Clerk of Court
New Roads, Louisiana
Notes to the Financial Statements
June 30, 2006 and 2005

5. Pension Plan

Plan Description Substantially all employees of the Pointe Coupee Parish Clerk of Court are members of the Louisiana Clerks of Court Retirement and Relief Fund (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees.

All regular employees 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 per cent of their final-average salary for each year credited service, not to exceed 100 per cent 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 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 Bricksome Avenue, Suite B1, Baton Rouge, Louisiana 70816, or by calling (225)293-1162.

Funding Policy Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the Pointe Coupee Parish Clerk of Court is required to contribute at an actuarially determined rate. The rate was 11.5% of annual covered payroll. Contributions to the Pointe Coupee Parish Clerk of Court 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 Pointe Coupee 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 Pointe Coupee Parish Clerk of Court's contributions to the System for the years ending June 30, 2006 and 2005, was \$54,454 and \$60,138, respectively, and was equal to the required contributions for that year.

Pointe Coupee Parish Clerk of Court
New Roads, Louisiana
Notes to the Financial Statements
June 30, 2006 and 2005

6. Other Post Employment Benefits

The 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 the 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 employee and by the clerk of court. The clerk of court recognizes the cost of providing these benefits (the clerk's portion of premiums) as a expenditure when the monthly premiums are due, which for 2006 and 2005 was \$ 20,594 and \$21,296, respectively.

7. Compensated Absences

At June 30, 2006 and 2005, no liability for compensated absences was recorded since unused leave is not cumulative as detailed in Note 1 -I.

8. Risk Management

General Liability Insurance - The Clerk of Court is subject to various risks of loss due to tort, theft of, damage to and destruction of assets; errors and omissions; injuries to employees; natural disasters; and automobile liability. The Clerk purchases commercial insurance policies to protect against loss related to these risks. Payment of the deductible is the only liability associated with these insurance policies. During the years ended June 30, 2006 and 2005 there were no significant reduction in the amount of coverage maintained by the Clerk of Court.

Health Insurance - The Clerk of Court provides health and life insurance to employees through the Louisiana Clerk Association. Under this insurance program, the Clerk pays premiums based on the level of the employee's participation and has no further liabilities on any claims.

9. Litigation

At June 30, 2006 and 2005, there is no pending litigation against the clerk of court.

10. Expenditures of the Clerk of Court Paid by the Parish Police Jury

Louisiana R.S. 13:784 provides that upon request of the Clerk, the police jury shall provide all necessary office furniture, equipment, and records and books. During the current year the Clerk has not requested that the police jury purchase any office furniture, equipment, and records and books for his office. The Police Jury does however provide office space located in the Parish Courthouse and pays for utilities for the Clerk's office. The amount of utilities paid by the Parish Police Jury is indeterminate.

Pointe Coupee Parish Clerk of Court
New Roads, Louisiana
Notes to the Financial Statements
June 30, 2006 and 2005

11. Excess Fund Balance

Louisiana Revised Statute 13:785 requires that every four years (at the close of the term of office) the clerk of court must pay the parish treasurer the portion of the General Fund's fund balance that exceeds one-half of the revenues of the clerk's last year of his term of office, limited to the amount received by the Clerk in accordance with Louisiana Revised Statute 13:784(A) during said term of office. At June 30, 2006, there was no amount due the parish treasurer since the Clerk received no funds from the Police Jury during this term of office.

12. Fund Balance - Designated

The Clerk has designated a portion of Fund Balance for special projects such as restoration and preservation of archives, including translation of books written in French and Spanish, ongoing comprehensive technology upgrade of the office and a one time repair and renovation of the office. The amount designated is derived from prior years' surpluses that were waived by the Pointe Coupee Parish Police Jury.

Required Supplemental Information (Part II)

**Pointe Coupee Parish Clerk of Court
New Roads, Louisiana**

**Statements of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Governmental Funds - General Fund**

For the year ended June 30, 2006, with Actual Amounts for the year ended June 30, 2005

	Budget	Actual	Variance	Actual
	<u>2006</u>	<u>2006</u>	Favorable/ (Unfavorable)	<u>2006</u>
Revenues				
Recordings	\$240,500	\$246,196	\$5,696	\$266,230
Copies	60,000	134,330	74,330	126,346
Certified copies	15,000	16,237	1,237	17,603
Civil fees	290,000	254,500	(35,500)	311,319
Mortgage certificates	10,000	9,111	(889)	10,289
Criminal fees	8,300	7,157	(1,144)	8,366
Election/qualifying fees	2,400	2,265	(136)	0
UCC fees	19,000	24,003	5,003	22,650
Cancellations	25,000	27,572	2,572	26,125
Court attendance	2,200	1,384	(816)	1,369
Police Jury fees	2,000	0	(2,000)	0
Public	0	8,670	8,670	9,618
Marriage licenses	3,500	3,863	363	3,638
Clerk's compensation fund reimbursements	15,000	16,450	1,450	15,850
Interest earned	10,000	24,309	14,309	12,515
Miscellaneous revenues	2,600	8,150	5,550	4,706
	<hr/>			
Total revenues	705,500	784,194	78,694	836,622
Expenditures				
Current - Judiciary:				
Salaries and related benefits	395,000	392,778	2,222	367,216
Group insurance and retirement benefits	185,000	196,852	(11,852)	170,825
Other insurance	8,000	11,175	(3,175)	10,923
Office supplies and expense	25,000	39,109	(14,109)	25,215
Postage and publishing	11,000	8,281	2,719	13,035
Equipment rental	23,000	19,396	3,604	19,263
Recording costs	20,000	25,984	(5,984)	31,984
Technical services and fees	38,000	29,308	8,692	31,517
All others	500	7,369	(6,869)	7,212
Special projects - designated funds	25,000	0	25,000	0
	<hr/>			
Total current expenditures	730,500	730,253	247	677,191
Capital outlays	5,000	10,038	(5,038)	10,529
Capital outlays special projects - designated funds	0	0	0	0
	<hr/>			
Total expenditures	735,500	740,291	(4,791)	687,720
	<hr/>			
Excess (deficiency) of revenues over expenditures	(30,000)	43,903	73,903	148,902
<u>Fund balances</u>				
Beginning of Year	910,882	1,115,199	204,317	966,297
	<hr/>			
End of year	\$880,882	\$1,159,103	\$278,221	\$1,115,199
	<hr/>			

**Reports Required by
Government Auditing Standards**

W. Kathleen Beard
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Society of Louisiana CPAs

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

Honorable Lanell S. Landry
Pointe Coupee Parish Clerk of Court
New Roads, Louisiana

I have audited the financial statements of the governmental activities of the Pointe Coupee Parish Clerk of Court, as of and for the year ended June 30, 2006, and have issued my report thereon dated January 5, 2007. I have conducted my audit in accordance with generally accepted auditing standards, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Pointe Coupee Parish Clerk of Court's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the basic financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be a material weakness.

Compliance

As part of obtaining reasonable assurance about whether the Pointe Coupee Parish Clerk of Court's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management of the Pointe Coupee Parish Clerk of Court and the Legislative Auditor of the State of Louisiana, 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.

W. Kathleen Beard

January 5, 2007

Pointe Coupee Parish Clerk of Court
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2006

I have audited the financial statements of the Pointe Coupee Parish Clerk of Court as of and for the year ended June 30, 2006, and have issued my report thereon dated January 5, 2007. I conducted my 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. My audit of the financial statements resulted I an unqualified opinion.

Section I – Summary of Auditor’s Reports

a. Report on Internal Control and Compliance Material to the Financial Statements

No reportable conditions were disclosed during the audit of the basic financial statements in the report on compliance and on internal control over financial reporting based on an audit of financial statements performed in accordance with *Government Auditing Standards*.

No instances of noncompliance material to the basic financial statements of the Pointe Coupee Parish Clerk of Court were disclosed during the audit.

b. Federal Awards –

N/A – No Federal Funds

Section II – Financial Statement Findings

N/A – No findings

Section III – Management Letter

No management letter issued.

Pointe Coupee Parish Clerk of Court
Status of Prior Audit Findings
For the Years Ended June 30, 2006

Section I

INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

None

Section II

INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

N/A - No federal awards

Section III

MANAGEMENT LETTER

None