

**THIRD JUDICIAL DISTRICT
JUDICIAL CLERK FUND
PARISHES OF
LINCOLN AND UNION, LOUISIANA**

**FINANCIAL STATEMENT
DECEMBER 31, 2014**

**THIRD JUDICIAL DISTRICT JUDICIAL CLERK FUND
PARISHES OF LINCOLN AND UNION, LOUISIANA**

**FINANCIAL STATEMENTS
DECEMBER 31, 2014**

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INDEPENDENT AUDITOR'S REPORT

Third Judicial District Judicial Clerk Fund
100 W. Texas Ave., 3rd Floor
Ruston, Louisiana 71270

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities and each major fund of the Third Judicial District Judicial Clerk Fund, a component unit of the Lincoln Parish Police Jury, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the Judicial Clerk Fund's basic financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express opinions on these 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 financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. *In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.* Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Third Judicial District Judicial Clerk Fund as of December 31, 2014, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4 through 6 and pages 21 through 22 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who consider it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Other Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Judicial Clerk Fund's basic financial statements. The supplemental schedule of compensation, benefits and other payments to the Judges of the Third Judicial District is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the supplemental schedule of compensation, benefits and other payments is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued my report dated June 29, 2015, on my consideration of the Judicial Clerk Fund's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements 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* in considering the Judicial Clerk Fund's internal control over financial reporting and compliance.



Don M. McGehee
Certified Public Accountant
June 29, 2015

MANAGEMENT'S DISCUSSION AND ANALYSIS

THIRD JUDICIAL DISTRICT COURT

LINCOLN AND UNION PARISHES
STATE OF LOUISIANA

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P.O. Box 388
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MANAGEMENT'S DISCUSSION AND ANALYSIS AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2014

Our discussion and analysis of the Judicial Clerk Fund's financial performance provides an overview of the financial activities for the year ended December 31, 2014. It is based upon currently known facts, decisions, and conditions. Please read it in conjunction with the financial statements which begin on page 8.

Basic Financial Statements

The basic financial statements include government-wide and fund financial statements. The government-wide statements consist of a Statement of Net Position and a Statement of Activities and provide information about the financial activities of our Office as a whole. The government-wide statements present a long-term view of our finances. Fund financial statements consist of the respective fund's balance sheet and the fund's statement of revenues, expenditures and changes in fund balance, if applicable. The fund statements tell how our services were financed in the short-term *and what remains for future spending*. The primary difference between the fund and government-wide statement presentation methods is that expenditures for capital assets are expensed in the fund financial statements but capitalized and depreciated in the government-wide statements.

Statement of Net Position and Statement of Activities

One of the most important questions asked about our finances is, "Is the Judicial Clerk Fund as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about our Office as a whole and about our activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is a method similar to accounting used by most private-sector companies. *All revenues and expenses of the current year are reported under this method regardless of when cash is received or disbursed.*

These two statements report the Judicial Clerk Fund's net position and the changes in the net position. You can think of net position - *the difference between assets and liabilities* - as one way to measure the financial health, or financial position, of the Judicial Clerk Fund. Increases/(decreases) in our net position are one indicator of whether our financial health is improving/(deteriorating).

We report the financial activity of all services provided by us in the Statement of Net Position and Statement of Activities. Expenses primarily include salaries and related benefits, office expenses, and outside services. Fees received from defendants, grants and other assistance, and hearing officer fees received on child support payments through the State of Louisiana finance most of our activities.

Government-Wide Financial Analysis

As noted above, net position may serve as a useful indicator of an entity's financial position. Our analysis below focuses on the net position (Table 1) and changes in net position (Table 2) of the governmental activities of the Judicial Clerk Fund.

Table 1
Total Net Position

	2014	2013	Increase (Decrease)	
			Amount	Percent
Current Assets	\$ 620,275	\$ 645,578	\$ (25,303)	(4)%
Capital Assets	12,355	16,047	(3,692)	(23)%
Total	632,630	661,625	(28,995)	(4)%
Current Liabilities	58,078	59,851	(1,773)	(3)%
Net Position:				
Investment in Capital Assets	12,355	16,047	(3,692)	(23)%
Unrestricted	562,197	585,727	(23,530)	(4)%
Total Net Position	\$ 574,552	\$ 601,774	\$ (27,222)	(5)%

At the close of the most recent year, assets exceeded liabilities by \$574,552, a decrease from the prior year of 5%. Unrestricted net position, which is the part of the amount of net position that can be used to finance the day-to-day operations of the District Clerk's Fund without constraints, decreased \$23,530. The most significant changes from the prior year were a decrease in cash and certificates of deposit of \$51,051, an increase in due from other governmental units of \$30,623, and a decrease in accounts payable of \$4,103. Investment in capital assets (e.g. land, buildings, machinery and equipment, etc.) of \$12,355 is used to provide services to citizens; consequently, these assets are not available for future spending.

Table 2
Changes in Net Position

	2014	2013	Increase (Decrease)	
			Amount	Percent
Revenues				
Program Revenues:				
Fees	\$ 241,551	\$ 237,434	\$ 4,117	2 %
Intergovernmental	351,948	334,016	17,932	5 %
Drug Court Revenues	38,631	68,378	(29,747)	(44)%
Grants and Other Assistance	295,309	296,163	(854)	(0.3)%
General Revenues:				
Interest Income	1,268	654	614	94 %
Miscellaneous Income	0	625	(625)	100 %
Total Revenues	928,707	937,270	(8,563)	(1)%
Program Expenses:				
General Government-Judicial	955,929	942,448	13,481	1 %
Total Expenses	955,929	942,448	13,481	1 %
Decrease in Net Position	\$ (27,222)	\$ (5,178)	\$ (22,044)	426 %

Total revenues decreased by 1% (\$8,563) from the prior year, as shown above. Expenses increased 1% (\$13,481) from the prior year, primarily in the area of salaries and benefits of \$26,851 with various smaller amounts offsetting a portion of this increase. The net effect of the revenue decrease and expense increase was a \$22,044 increase in the Decrease in Net Position for the year ended December 31, 2014 compared to the prior year decrease.

Fund Financial Statements

The fund financial statements provide more detailed information about individual funds, rather than the District Clerk's Fund as a whole. Funds are accounting devices used to keep track of specific sources of funding and spending for a particular purpose. The Judicial Clerk Fund maintains two governmental funds, the General Fund and a Special Revenue Fund-Children's Assistance. Information is presented separately in the Governmental Funds Balance Sheet and the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balance for each of these funds.

As of our year end on December 31, 2014, our governmental fund (General Fund) reported a fund balance of \$251,992, which is 20% (\$62,241) less than last year's fund balance. During 2014, revenues decreased 3% (\$24,183) as compared to the previous year. Expenditures increased about 1% (\$8,459) over the prior year. Capital outlay expenditures were \$1,536 which was about the same as the prior year as described above. Although capital outlay expenditures in the fund financials reduced unrestricted fund balance, it created new assets for the Judicial Clerk Fund, as reported in the Statement of Net Position.

The fund balance in our special revenue fund as of December 31, 2014 was \$243,609, 7% (\$16,368) more than the prior year fund balance. Revenues increased 4% (\$7,479) during 2014 versus the prior year. Expenditures increased 2% (\$3,536) over the prior year. Capital outlay expenditures were about the same as the prior year.

General Fund Budgetary Highlights

We amend our budget when we determine there are unexpected differences between actual and anticipated revenues and/or expenditures. Our final amended budget was adopted just prior to year end. There were no amendments to budgeted revenues. The difference between the original and final amended budget for expenditures was a 2% (\$15,000) increase in expenditures, all of which was a \$15,000 increase in salaries to more closely match anticipated expenditures.

Final budgeted amounts were 1% (\$1,376) more than actual revenues and 9% (\$66,099) less than actual expenditures. We received \$26,369 (41%) less in drug court income than budgeted. Intergovernmental revenues were \$35,747 (45%) more than budgeted. Actual salaries were \$38,987 (20%) more than budgeted, Drug Court expenses \$16,546 (7%) more than budgeted, and Professional fees \$10,971 (73%) more than budgeted.

Capital Assets

In 2014, we purchased computer equipment. For the upcoming year, we plan to purchase additional computer equipment and office furniture, but there are no plans to issue debt to finance these purchases or of any other future project.

Currently Known Facts, Decisions, or Conditions

We are not aware of any facts, decisions, or conditions that are expected to have a significant impact on the financial position or results of operations after the reporting date.

Contact Information for the Judicial Clerk Fund

This financial report is designed to provide citizens and taxpayers with a general overview of the finances of the Judicial Clerk Fund and to show accountability for the money it receives. If you have questions about this report or need additional financial information, contact Judge Jay B. McCallum at 100 W. Texas Avenue, 3rd Floor, Ruston, LA 71270.

GOVERNMENT WIDE FINANCIAL STATEMENTS

**THIRD JUDICIAL DISTRICT JUDICIAL CLERK FUND
PARISHES OF LINCOLN AND UNION, LOUISIANA**

**STATEMENT OF NET POSITION
DECEMBER 31, 2014**

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 154,764
Certificates of Deposit	301,382
Due from Other Governmental Units	162,585
Due from Others	1,544
Capital assets, net of depreciation	<u>12,355</u>
TOTAL ASSETS	<u>632,630</u>
LIABILITIES	
Accounts Payable	38,666
Accrued Liabilities	<u>19,412</u>
TOTAL LIABILITIES	<u>58,078</u>
NET POSITION	
Invested in Capital Assets	12,355
Unrestricted	<u>562,197</u>
TOTAL NET POSITION	<u>\$ 574,552</u>

See accompanying notes to financial statements.

**THIRD JUDICIAL DISTRICT JUDICIAL CLERK FUND
PARISHES OF LINCOLN AND UNION, LOUISIANA**

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2014**

Functions/Programs	Expenses	Program Revenues			Net
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	(Expense) Revenue
GOVERNMENTAL ACTIVITIES:					
General Government-Judicial	\$ <u>955,929</u>	\$ <u>418,271</u>	\$ <u>509,168</u>	\$ <u>0</u>	\$ <u>(28,490)</u>
TOTAL GOVERNMENTAL ACTIVITIES	\$ <u>955,929</u>	\$ <u>418,271</u>	\$ <u>509,168</u>	\$ <u>0</u>	<u>(28,490)</u>
 GENERAL REVENUES:					
Interest Earnings					<u>1,268</u>
TOTAL GENERAL REVENUES					<u>1,268</u>
CHANGE IN NET POSITION					(27,222)
NET POSITION - BEGINNING					<u>601,774</u>
NET POSITION - ENDING					\$ <u>574,552</u>

See accompanying notes to financial statements.

FUND FINANCIAL STATEMENTS

**THIRD JUDICIAL DISTRICT JUDICIAL CLERK FUND
PARISHES OF LINCOLN AND UNION, LOUISIANA**

**BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2014**

	General Fund	Children's Assistance Fund	Total Governmental Funds
ASSETS			
Cash	\$ 92,289	\$ 62,475	\$ 154,764
Certificates of Deposit	183,519	117,863	301,382
Due from Other Governments	75,648	20,341	95,989
Due from Others	1,544	0	1,544
Due from Other Funds	<u>0</u>	<u>49,810</u>	<u>49,810</u>
TOTAL ASSETS	<u>\$ 353,000</u>	<u>\$250,489</u>	<u>\$ 603,489</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts Payable	\$ 33,562	\$ 5,104	\$ 38,666
Accrued Liabilities	17,636	1,776	19,412
Due to Other Funds	<u>49,810</u>	<u>0</u>	<u>49,810</u>
TOTAL LIABILITIES	<u>101,008</u>	<u>6,880</u>	<u>107,888</u>
FUND BALANCES			
Restricted for -			
Children's Assistance	0	243,609	243,609
Unassigned	<u>251,992</u>	<u>0</u>	<u>251,992</u>
TOTAL FUND BALANCES	<u>251,992</u>	<u>243,609</u>	<u>495,601</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 353,000</u>	<u>\$250,489</u>	

Amounts Reported for Government Activities in the Statement of Net Position are different from those reported above because:

Amounts receivable recognized in the Statement of Net Position not expected to be collected and available to timely pay current period expenditures are not recognized as financial resources and are therefore not recorded as assets in the Governmental Fund Balance Sheet

66,596

Capital assets used in governmental activities are not financial resources and therefore are not reported in the Governmental Fund statements.

12,355

NET POSITION OF GOVERNMENT ACTIVITIES

\$ 574,552

See accompanying notes to financial statements.

**THIRD JUDICIAL DISTRICT JUDICIAL CLERK FUND
PARISHES OF LINCOLN AND UNION, LOUISIANA**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - GOVERNMENTAL FUNDS
DECEMBER 31, 2014**

	<u>General</u>	<u>Children's Assistance</u>	<u>Total Governmental Funds</u>
REVENUES			
Fees Collected by:			
Lincoln Parish Sheriff	\$ 115,748	\$ 0	\$ 115,748
Union Parish Sheriff	43,627	0	43,627
Lincoln Parish Clerk of Court	13,324	0	13,324
Union Parish Clerk of Court	8,362	0	8,362
Union Parish Probation Fees	60,489	0	60,489
Intergovernmental:			
Lincoln Parish Criminal Court	38,363	0	38,363
Union Parish Criminal Court	45,618	0	45,618
Louisiana Workforce Commission	31,766	0	31,766
State of Louisiana-Children's Assistance	0	184,085	184,085
Drug Court Revenue	38,631	0	38,631
Grant Revenue	295,309	0	295,309
Interest Income	297	971	1,268
On-Behalf Revenue	<u>29,774</u>	<u>0</u>	<u>29,774</u>
TOTAL REVENUES	<u>721,308</u>	<u>185,056</u>	<u>906,364</u>
EXPENDITURES			
Judicial	782,013	167,920	949,933
Capital Outlay	<u>1,536</u>	<u>768</u>	<u>2,304</u>
TOTAL EXPENDITURES	<u>783,549</u>	<u>168,688</u>	<u>952,237</u>
NET CHANGES IN FUND BALANCES	(62,241)	16,368	(45,873)
FUND BALANCES - BEGINNING	<u>314,233</u>	<u>227,241</u>	<u>541,474</u>
FUND BALANCES - ENDING	<u>\$ 251,992</u>	<u>\$ 243,609</u>	<u>\$ 495,601</u>

See accompanying notes to financial statements.

**THIRD JUDICIAL DISTRICT JUDICIAL CLERK FUND
PARISHES OF LINCOLN AND UNION, LOUISIANA**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2014**

NET CHANGE IN FUND BALANCES-TOTAL GOVERNMENTAL FUNDS \$ (45,873)

Amounts reported for governmental activities in the Statement of Activities are different from those reported in the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund balance on the previous page because:

Revenues of \$66,596 recognized in the Statement of Activities were not available to fund current period expenditures and are therefore not recognized as revenue in the Governmental Fund financial statements. Revenues of \$44,253 recognized in the *prior year Statement of Activities but not in the prior year fund financial statements* were recognized in the current year fund financial statements

22,343

Governmental Fund statements report capital outlays as expenditures. However, the Statement of Activities reflects capital outlays as an increase in capital assets and recognizes an economic cost of the asset as depreciation expense over the *estimated useful life of the asset*. Depreciation expense in the statement of activities of \$5,996 was more than the \$2,304 of capital outlay expenditures in the governmental funds.

(3,692)

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES \$ (27,222)

See accompanying notes to financial statements.

**THIRD JUDICIAL DISTRICT JUDICIAL CLERK FUND
PARISHES OF LINCOLN AND UNION, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014**

The Third Judicial District Judicial Clerk Fund was established by legislative act. The act provides for the collection of fees in the form of court costs and fines, and provides for such secretarial, clerical, research, administrative or other personnel as are deemed necessary to expedite the business and functions of the court. The Judicial Clerk Fund may also be used to pay for establishing and maintaining a law library, equipment, supplies, and any other costs or expenses related to the proper administration of the court, except for the payment of judge's salaries. The Judicial Clerk Fund service area is composed of the parishes of Lincoln and Union located in north central Louisiana.

The financial statements of the Judicial Clerk Fund are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable), that do not conflict or contradict GASB pronouncements. The more significant accounting policies established in GAAP and used by the Judicial Clerk Fund are discussed below:

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

REPORTING ENTITY

For financial reporting purposes, in conformity with GASB Statement No. 14, the Judicial Clerk Fund of the Third Judicial District is a component unit of the Lincoln Parish Police Jury. For the purposes of this financial report, this component unit serves as the nucleus for its own financial reporting entity and issues separate financial statements.

BASIC FINANCIAL STATEMENTS, MEASUREMENT FOCUS, AND BASIS OF ACCOUNTING

The Judicial Clerk Fund's basic financial statements include both government-wide and fund financial statements.

Government-Wide Financial Statements

The government-wide Statement of Net Position and the Statement of Activities displays information about the reporting government as a whole. The Statement of Net Position and Statement of Activities were prepared using the economic resources measurement focus and the accrual basis of accounting. On the Statement of Net Position, the net position is reported in three parts as described below:

Invested in capital assets, net of related debt - consist of the historical cost of capital assets less accumulated depreciation and less any outstanding debt used to finance those assets.

Restricted - consists of the amount of net position restricted by the Judicial Clerk Fund's creditors, by state enabling legislation, by grantors, and by other contributors. In situations where it is permissible to apply restricted resources, typically available restricted resources are depleted before consuming unrestricted resources.

Unrestricted - all other net position amounts are reported in this category.

The Statement of Activities reports both the gross and net cost of the judicial function. The function is supported by general government revenues. The Statement of Activities reduces gross expense (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reports capital-specific grants. The net costs are normally covered by general revenue. This government-wide focus is on the sustainability of the Judicial Clerk Fund as an entity and the change in its net position resulting from the current year's activities.

**THIRD JUDICIAL DISTRICT JUDICIAL CLERK FUND
PARISHES OF LINCOLN AND UNION, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2014**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Financial Statements

The fund financial statements of the Judicial Clerk Fund report the financial transactions in individual funds. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues and expenditures. The focus of the government funds' measurement (in the fund financial statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The Judicial Clerk's Fund reports these governmental funds:

Governmental Funds

General Fund

The General Fund is the general operating fund of the Judicial Clerk Fund. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specific purposes. The Judicial Clerk Fund uses the following special revenue fund:

Children's Assistance - To account for a 5 percent fee assessed in non-support cases which go through the state's Child Support Enforcement program. These fees are used to pay the salary of the hearing officer, appointed by the judges of the Third Judicial District to hear support and support related matters, and other expenditures incurred with the implementation of this procedure.

All government funds are accounted for using a current financial resources measurement focus and 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 that the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. An availability period of 60 days was used. Revenues accrued include fines (collected by another governmental unit and remitted to the Judicial Clerk Fund), intergovernmental revenues, fees collected by the court, and reimbursements for expenditures from the state. Revenues that are not considered susceptible to accrual include certain charges for fees. Expenditures are recorded when the related fund liability is incurred.

With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Any designations of fund balance represent tentative management plans that are subject to change. There were no such designations anytime during the year.

**THIRD JUDICIAL DISTRICT JUDICIAL CLERK FUND
PARISHES OF LINCOLN AND UNION, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2014**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

GOVERNMENTAL FUND BALANCE

Beginning January 1, 2011, the Judicial Clerk's Fund implemented GASB Statement 54 "Fund Balance Reporting and Governmental Fund Type Definitions." This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

Nonspendable Fund Balance - amounts that are not in spendable form (such as prepaids) or are required to be maintained intact.

Restricted Fund Balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

Committed Fund Balance - amounts constrained to specific purposes by the government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint.

Assigned Fund Balance - amounts the government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.

Unassigned Fund Balance - amounts that are available for any purpose; positive amounts are reported only in the general fund.

The Judicial Clerk Fund administrator establishes (and modifies or rescinds) fund balance commitments by passage of an order by the Judges. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as special incentives). Assigned fund balance is established by the Judges through adoption or amendment of the budget as intended for specific purpose (such as the purchase of fixed assets, construction, debt service, or for other purposes).

USE OF ESTIMATES

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

BUDGETS AND BUDGETARY ACCOUNTING

The Judicial Clerk Fund prepares an operating budget on its *General Fund* and *Special Revenue Fund* for each year, including the year ended December 31, 2014. Budgetary amounts are prepared based on prior year actual operating revenues and expenditures. During November, the clerk submits to the district judges a proposed operating budget for the year commencing in the following January. The operating budget includes proposed expenditures and the means of financing them. During December, the budget is published in the official journal, made available for public inspection, and legally enacted through passage of an order. The district judges are authorized to transfer budgeted amounts between line items within a fund but revisions that alter the total expenditures of a fund must be approved by budget amendment. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. State law requires budgets to be amended when anticipated revenues or expenditures vary unfavorably with budget amounts by more than 5%. The budget is monitored and amended when significant variations are identified. The General Fund budget was legally amended prior to year end.

**THIRD JUDICIAL DISTRICT JUDICIAL CLERK FUND
PARISHES OF LINCOLN AND UNION, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2014**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

CASH AND CERTIFICATES OF DEPOSIT

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits with original maturities of three months or less from the date of acquisition. Under state law, the Judicial Clerk Fund may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with banks organized under the laws of any state of the United States, or under the laws of the United States. State law and the Judicial Clerk Fund's investment policy allows investment in collateralized certificates of deposit, which are reported at cost.

INTERFUND ACTIVITY

Interfund activity is reported as either loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. All transfers between individual governmental funds are eliminated on the Statement of Activities.

PREPAID INSURANCE

Payments made to insurance companies for insurance coverage that will benefit periods beyond December 31, 2014, are reported as prepaid items in the asset section of the Government Wide Statement of Net Position and the Fund Financial Statements Balance Sheet.

CAPITAL ASSETS

Capital assets are capitalized at historical cost, or estimated cost if historical cost is not available, and depreciated over their estimated useful lives. Estimated useful life is management's estimate of how long the asset is expected to meet service demands. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. A threshold level of \$500 or more is used for capitalizing assets. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Furniture and Fixtures	10 - 15 years
Equipment	5 - 15 years

VACATION AND SICK LEAVE

The Judicial Clerk Fund has adopted a vacation and sick leave plan which allows a maximum of 12 days vacation and 12 days sick leave per year. Employees are not allowed to carry over the unused vacation or sick leave from year to year. Upon termination, accumulated vacation and/or sick leave lapses and no payments are made for the unused accumulations. There are no accumulated and vested benefits relating to vacation and sick leave that require accrual or disclosure at year end.

NOTE 2 - CASH AND CERTIFICATES OF DEPOSIT

At December 31, 2014, the Judicial Clerk Fund had cash and certificates of deposit as follows:

	Cash	Certificates of Deposit
Demand Deposits	\$ 154,764	\$ 0
Time Deposits	0	301,382
Total	\$ 154,764	\$ 301,382

**THIRD JUDICIAL DISTRICT JUDICIAL CLERK FUND
PARISHES OF LINCOLN AND UNION, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2014**

NOTE 2 - CASH AND CERTIFICATES OF DEPOSIT (CONTINUED)

Cash consists of demand deposits. Deposits are carried at cost which approximates market 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 market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent. Pledged securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 2014, the Judicial Clerk Fund has \$466,552 in deposits (collected bank balances). These deposits are secured from risk by federal deposit insurance.

NOTE 3 - DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units consisted of the following:

	<u>General Fund</u>	<u>Special Revenue Fund</u>
Fees from -		
Lincoln Parish Sheriff's Office	\$ 10,090	\$ 0
Union Parish Sheriff's Office	4,840	0
Lincoln Parish Clerk of Court	1,118	0
Union Parish Clerk of Court	765	0
State of Louisiana - Child Support Fees	0	17,196
Lincoln Parish Criminal Court Fund	3,434	0
Union Parish Criminal Court Fund	1,573	3,145
State of Louisiana-Louisiana Workforce Commission	8,250	0
State of Louisiana-Supreme Court	4,900	0
Louisiana Commission on Law Enforcement	<u>40,678</u>	<u>0</u>
TOTAL	<u>\$ 75,648</u>	<u>\$ 20,341</u>

NOTE 4 - CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended December 31, 2014, are as follows:

	<u>Balance 01/01/14</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/14</u>
<u>Capital Assets at Cost</u>				
Furniture and Fixtures	\$ 11,518	\$ 0	\$ 0	\$ 11,518
Equipment	<u>105,221</u>	<u>2,304</u>	<u>0</u>	<u>107,525</u>
TOTALS	<u>116,739</u>	<u>2,304</u>	<u>0</u>	<u>119,043</u>
<u>Less:</u>				
Accumulated Depreciation	<u>100,692</u>	<u>5,996</u>	<u>0</u>	<u>106,688</u>
Net Capital Assets	<u>\$ 16,047</u>	<u>\$ (3,692)</u>	<u>\$ 0</u>	<u>\$ 12,355</u>

Depreciation expense of \$5,996 was charged to the general government judicial function in the Statement of Activities, of which \$4,805 was related to the general fund and \$1,191 was related to the children's assistance fund.

**THIRD JUDICIAL DISTRICT JUDICIAL CLERK FUND
PARISHES OF LINCOLN AND UNION, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2014**

NOTE 5 - PENSION PLANS

The Judicial Clerk Fund contributes to the Louisiana State Employees' Retirement System (LASERS) and the Parochial Employees Retirement System of Louisiana (PERS). All employees are members of PERS if they are permanent employees working at least 28 hours a week and are not a member of LASERS.

The LASERS plan is a cost-sharing, multiple-employer, defined benefit pension plan, which is a statewide public retirement system for the benefit of state employees administered and controlled by a board of trustees. The retirement system provides retirement, disability, and death benefits to plan members and beneficiaries. The Louisiana Legislature establishes and amends benefit provisions. The retirement system issues a publicly available financial report. That report may be obtained by writing to Louisiana State Employees' Retirement System, 8401 United Plaza Boulevard, Baton Rouge, Louisiana 70809, or by calling 1-800-256-3000.

Plan members are required to contribute either 7.5% or 8% of their covered salary, and the Judicial Clerk Fund is required to contribute an actuarially determined rate. The rates for the plan years ended June 30, 2012 through June 30, 2015 were 25.6%, 29.1%, 31.3%, and 37%, respectively, of covered payroll. The contribution requirements of employers are established annually by the Board of Trustees based upon actuarially determined rates. The Judicial Clerk Fund made contributions for the years ending December 31, 2012, 2013, and 2014, of \$53,851, \$49,766, and \$60,649, respectively, which was the required contribution for each year from all funds.

The PERS plan is a cost-sharing, multiple-employer, defined benefit pension plan, which is administered and controlled by a board of trustees. The PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The Louisiana Legislature establishes and amends benefit provisions. The PERS issues a publicly available financial report that includes financial statements and required supplementary information for PERS. That report may be obtained by writing to Parochial Employees Retirement System of Louisiana, P.O. Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (225) 928-1361.

The PERS has a Plan A and a Plan B; the Judicial Clerk Fund employees participate in Plan A. Plan A members are required to contribute 9.5% of their covered salary, and the Judicial Clerk Fund is required to contribute an actuarially determined rate. The rates for 2012, 2013, and 2014 were 15.75%, 16.75%, and 16%, respectively, of annual covered payroll. The contribution requirements of plan members and the Judicial Clerk Fund are established and may be amended by the Louisiana Legislature. The Judicial Clerk Fund contributions to PERS for the years ended December 31, 2012, 2013, and 2014 were \$22,355, \$18,084, and \$17,396, respectively, equal to the required contributions for each year.

NOTE 6 - ON-BEHALF PAYMENTS

Employees of the Judicial Clerk Fund received salaries and fringe benefits from the Lincoln Parish Police Jury. The following is a summary of these on-behalf payments:

General Fund

Salaries	\$ 25,350
Fringe Benefits	<u>4,424</u>
Total On-Behalf Payments	<u>\$ 29,774</u>

Fringe benefits paid by the Lincoln Parish Police Jury include pension plan contributions to the Parochial Employees Retirement System.

REQUIRED SUPPLEMENTARY INFORMATION

**THIRD JUDICIAL DISTRICT JUDICIAL CLERK FUND
PARISHES OF LINCOLN AND UNION, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
DECEMBER 31, 2014**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		<u>Positive (Negative)</u>
REVENUES				
Fees	\$ 227,500	\$ 227,500	\$ 241,550	\$ 14,050
Drug Court Income	65,000	65,000	38,631	(26,369)
Grants and Other Assistance	300,000	300,000	295,309	(4,691)
Interest Income	2,292	2,292	297	(1,995)
Intergovernmental	80,000	80,000	115,747	35,747
Miscellaneous	2,292	2,292	0	(2,292)
On-Behalf Revenue	<u>45,600</u>	<u>45,600</u>	<u>29,774</u>	<u>(15,826)</u>
TOTAL REVENUES	<u>722,684</u>	<u>722,684</u>	<u>721,308</u>	<u>(1,376)</u>
EXPENDITURES				
Capital Outlay	11,500	11,500	1,536	9,964
Computer Expense	30,000	30,000	21,947	8,053
Contract Services	25,000	25,000	30,113	(5,113)
Dues	1,500	1,500	3,183	(1,683)
Drug Court Expenses	225,000	225,000	241,546	(16,546)
Employee Benefits	117,000	117,000	125,834	(8,834)
FINS Expenses	15,000	15,000	19,600	(4,600)
Insurance	1,000	1,000	4,595	(3,595)
Library	2,500	2,500	5,008	(2,508)
Licenses and Permits	250	250	0	250
Office Expenses	21,600	21,600	21,466	134
Other	1,600	1,600	1,509	91
Payroll Taxes	7,000	7,000	6,464	536
Probation Expenses	6,000	6,000	397	5,603
Professional Fees	15,000	15,000	25,971	(10,971)
Rent	6,500	6,500	5,279	1,221
Repairs and Maintenance	8,500	8,500	1,209	7,291
Salaries	175,000	190,000	228,897	(38,897)
Telephone	18,000	18,000	21,630	(3,630)
Travel and Seminars	13,500	13,500	16,705	(3,205)
Workers' Compensation	<u>1,000</u>	<u>1,000</u>	<u>660</u>	<u>340</u>
TOTAL EXPENDITURES	<u>702,450</u>	<u>717,450</u>	<u>783,549</u>	<u>(66,099)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				
	20,234	5,234	(62,241)	(67,475)
FUND BALANCE - BEGINNING				
	<u>0</u>	<u>0</u>	<u>314,233</u>	<u>314,233</u>
FUND BALANCE - ENDING				
	<u>\$ 20,234</u>	<u>\$ 5,234</u>	<u>\$ 251,992</u>	<u>\$ 246,758</u>

**THIRD JUDICIAL DISTRICT JUDICIAL CLERK FUND
PARISHES OF LINCOLN AND UNION, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE-SPECIAL REVENUE FUNDS
DECEMBER 31, 2014**

	<u>Budget</u>	<u>Actual Amounts</u>	Variance Budget Positive (Negative)
REVENUES			
Intergovernmental	140,000	184,085	44,085
Interest Income	900	971	71
TOTAL REVENUES	<u>140,900</u>	<u>185,056</u>	<u>44,156</u>
EXPENDITURES			
Capital Outlay	3,075	768	2,307
Contract Services	12,000	9,200	2,800
Court Reporter Fees	1,750	1,419	331
Dues	300	665	(365)
Employee Benefits	0	5,361	(5,361)
Insurance	2,500	1,213	1,287
Office Expense	4,850	5,413	(563)
Other	225	300	(75)
Payroll Taxes	0	1,450	(1,450)
Professional Fees	9,600	10,401	(801)
Repairs and Maintenance	96	0	96
Rent	13,500	13,000	500
Salaries	125,000	116,768	8,232
Telephone	0	760	(760)
Training and Seminars	500	602	(102)
Travel	2,500	1,368	1,132
TOTAL EXPENDITURES	<u>175,896</u>	<u>168,688</u>	<u>7,208</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(34,996)	16,368	51,364
FUND BALANCE - BEGINNING	<u>0</u>	<u>227,241</u>	<u>227,241</u>
FUND BALANCE - ENDING	<u>\$ (34,996)</u>	<u>\$ 243,609</u>	<u>\$ 278,605</u>

OTHER REPORTS AND SCHEDULES

DON M. MCGEHEE
(A Professional Accounting Corporation)

P.O. Box 1344
205 E. Reynolds Dr., Suite A
Ruston, Louisiana 71273-1344

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Third Judicial District Judicial Clerk Fund
100 W. Texas Ave., 3rd Floor
Ruston, Louisiana 71270

I have audited, in accordance with the 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, the financial statements of the governmental activities and each major fund of the Third Judicial District Judicial Clerk Fund, Louisiana, a component unit of the Lincoln Parish Police Jury, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the Judicial Clerk Fund's basic financial statements, and have issued my report thereon dated June 29, 2015.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Judicial Clerk Fund's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Judicial Clerk Fund's internal control. Accordingly, I do not express an opinion on the effectiveness of the Judicial Clerk Fund's internal control.

My consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, I identified a deficiency in internal control that I consider to be a material weakness.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

I consider the deficiency described in the accompanying schedule of findings and questioned costs as #2014-1, to be a material weakness.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. I consider none of the deficiencies described in the accompany schedule of findings and questioned costs to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Judicial Clerk Fund's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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 an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item #2014-2.

Judicial Clerk Fund's Response to Findings

The Judicial Clerk Fund's response to the finding identified in my audit is described in the accompanying schedule of management's corrective action plan. The Judicial Clerk Fund's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, I express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of the testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Don M. McGehee
Certified Public Accountant
June 29, 2015

**THIRD JUDICIAL DISTRICT JUDICIAL CLERK FUND
PARISHES OF LINCOLN AND UNION, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2014**

I have audited the financial statements of the Judicial Clerk Fund as of and for the year ended December 31, 2014, and have issued my report thereon dated June 29, 2015. 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 as of December 31, 2014 resulted in an unqualified opinion. The following is a summary of my audit observations on internal control, tests of compliance, and findings related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*:

Section 1 Summary of Auditor's Reports

Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses Yes No Significant Deficiency Yes No

Compliance

Compliance Material to Financial Statements Yes No

Section 2 Financial Statement Findings

Finding 2014-1. Separation of Duties. The Judicial Clerk Fund's Office has too few personnel involved in the accounting system to have adequate separation of duties for internal control.

Finding 2014-2. Unfavorable Budget Variances. The actual General fund expenditures were 9% more than the amount budgeted. State law requires that the budget be amended when it is anticipated that there will be an unfavorable variance that is greater than 5%. I recommend that the budget be monitored more closely and amended when anticipated expenditures are expected to exceed budgeted amounts by more than 5% in future budgets.

**THIRD JUDICIAL DISTRICT JUDICIAL CLERK FUND
PARISHES OF LINCOLN AND UNION, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2014**

Section 1 Financial Statement Findings

<u>Findings</u>	<u>Status</u>
2013-1. Separation of Duties. Too few personnel involved in the accounting system to have adequate separation of duties for internal control.	Unresolved. See Finding 2014-1.
2013-2. Unfavorable Budget Variance. The general fund had an unfavorable budget variance of 9% for expenditures.	Unresolved. See Finding 2014-2.

**THIRD JUDICIAL DISTRICT JUDICIAL CLERK FUND
PARISHES OF LINCOLN AND UNION, LOUISIANA
MANAGEMENT'S CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED DECEMBER 31, 2014**

Section 1 Financial Statement Findings

Findings

2014-1. Separation of Duties. Too few personnel involved in the accounting system to have adequate separation of duties for internal control.

2014-2. Unfavorable Budget Variance. The general fund had an unfavorable budget variance of 9% for expenditures. According to state law, the budget should be amended when anticipated amounts exceed budget estimates by more than 5%. I recommend that budget variances be monitored more closely and that the budget be amended when anticipated amounts exceed budget amounts by more than 5%.

Response

The Judicial Clerk's Fund has an accounting workload that can be easily managed by a few employees. The hiring of additional employees to provide enhanced *internal control does not appear to be the best use of resources.*

The Judicial Clerk Fund administrators will monitor the 2014 budget variances more closely.

THIRD JUDICIAL DISTRICT JUDICIAL CLERK FUND
PARISHES OF LINCOLN AND UNION, LOUISIANA
SCHEDULE OF COMPENSATION, BENEFITS AND
OTHER PAYMENTS TO THE JUDGES
FOR THE YEAR ENDED DECEMBER 31, 2014

District Judge of the Third Judicial District, Jay McCallum:

	<u>Purpose</u>	<u>Amount</u>
Cell Phone		\$ 1,481
Travel		6,956
Dues		30

District Judge of the Third Judicial District, Cynthia Woodard:

	<u>Purpose</u>	<u>Amount</u>
Cell Phone		\$ 2,241
Seminar		375
Reimbursements		154
Dues		30

District Judge of the Third Judicial District, Wayne Smith:

	<u>Purpose</u>	<u>Amount</u>
Cell Phone		\$ 1,481
Reimbursements		912
Dues		30

According to the Supreme Court, State of Louisiana, District Judges were paid by the State a salary of \$145,062 each for the year ended December 31, 2014.