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PLAQUEMINES PARISH CLERK OF COURT
Pointe-A-La-Hache, Louisiana

Financial Report

Year Ended June 30, 2001

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 1/9/02

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INDEPENDENT AUDITOR'S REPORT

The Honorable Sandra M. Morel
Plaquemines Parish Clerk of Court
Pointe-A-La-Hache, Louisiana

We have audited the accompanying general purpose financial statements of the Plaquemines Parish Clerk of Court (Clerk), a component unit of the Plaquemines Parish Government, as of and for the year ended June 30, 2001 as listed in the table of contents. These general purpose financial statements are the responsibility of the Plaquemines Parish Clerk of Court. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

Except as discussed in the following paragraph, we conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Clerk of Court, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The Plaquemines Parish Clerk of Court has not reconciled certain individual suit docket balances in the *Advance Deposit Agency Fund* with the related cash deposits at June 30, 2001. The related deposits represent 4.6 percent of the fiduciary fund type's assets and liabilities at June 30, 2001. Because the Clerk of Court has not reconciled these deposits, it was not practical for us to determine the amount of fees, if any, due to the Advance Deposit Agency Fund from litigants or the amount due to the General Fund from the Advance Deposit Agency Fund for fees earned resulting from suit activity at June 30, 2001. The effects of not reconciling these deposits on the general purpose financial statements cannot be reasonably determined.

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had the Clerk of Court reconciled the deposits accounted for in the Advance Deposit Agency Fund, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Plaquemines Parish Clerk of Court, as of June 30, 2001, and the results of its operations for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

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In accordance with Government Auditing Standards, we have also issued a report dated November 16, 2001 on our consideration of the Plaquemines Parish Clerk of Court's internal control over financial reporting and our tests on certain provisions of its compliance with laws, regulations, and contracts. This report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

The supplemental information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Plaquemines Parish Clerk of Court. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

The financial information for the preceding year, which is included for comparative purposes, was taken from the financial report for the year ended June 30, 2000 in which we expressed a qualified opinion on the general purpose financial statements due to the failure to reconcile individual suit docket balances in the Advance Deposit Agency Fund.

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

Morgan City, Louisiana
November 16, 2001

**GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)**

PLAQUEMINES PARISH CLERK OF COURT
Pointe-A-La-Hache, Louisiana

Combined Balance Sheet
All Fund Types and Account Groups
June 30, 2001

	Governmental Fund Type <u>General</u>	Fiduciary Fund Type <u>Agency</u>	Account Group	Totals	
			<u>General Fixed Assets</u>	<u>(Memorandum Only)</u> 2001 2000	
ASSETS					
Cash and interest-bearing deposits	\$ 1,763,223	\$ 18,837,164	\$ -	\$20,600,387	\$ 13,406,138
Investments	-	3,169,142	-	3,169,142	2,887,211
Receivables:					
Accrued interest	3,084	-	-	3,084	26,049
Due from other governmental units	-	-	-	-	6,171
Due from other funds	39,806	-	-	39,806	48,924
Prepaid rentals	22,597	-	-	22,597	32,741
Equipment	-	-	383,809	383,809	333,747
Total assets	<u>\$ 1,828,710</u>	<u>\$ 22,006,306</u>	<u>\$383,809</u>	<u>\$24,218,825</u>	<u>\$ 16,740,981</u>
LIABILITIES, FUND EQUITY AND OTHER CREDITS					
Liabilities:					
Other accrued liabilities	\$ 22,995	\$ -	\$ -	\$ 22,995	\$ 25,442
Due to litigants	-	21,966,500	-	21,966,500	14,520,200
Due to other governmental units	7,532	-	-	7,532	2,655
Due to other funds	-	39,806	-	39,806	48,924
Total liabilities	<u>30,527</u>	<u>22,006,306</u>	<u>-</u>	<u>22,036,833</u>	<u>14,597,221</u>
Fund equity and other credits:					
Other credits:					
Investment in general fixed assets	-	-	383,809	383,809	333,747
Fund balance:					
Reserved for prepaid rentals	22,597	-	-	22,597	32,741
Unreserved and undesignated	1,775,586	-	-	1,775,586	1,777,272
Total fund balance	<u>1,798,183</u>	<u>-</u>	<u>-</u>	<u>1,798,183</u>	<u>1,810,013</u>
Total fund equity and other credits	<u>1,798,183</u>	<u>-</u>	<u>383,809</u>	<u>2,181,992</u>	<u>2,143,760</u>
Total liabilities, fund equity, and other credits	<u>\$ 1,828,710</u>	<u>\$ 22,006,306</u>	<u>\$383,809</u>	<u>\$24,218,825</u>	<u>\$ 16,740,981</u>

The accompanying notes are an integral part of this statement.

PLAQUEMINES PARISH CLERK OF COURT
Pointe-A-La-Hache, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
Governmental Fund Type - General Fund
Year Ended June 30, 2001
With Comparative Actual Amounts for Year Ended June 30, 2000

	2001		Variance - Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
Revenues:				
Licenses and permits	\$ 3,900	\$ 3,733	\$ (167)	\$ 3,875
Intergovernmental	38,407	28,865	(9,542)	34,068
Fees, charges, and commissions for services -				
Court costs, fees, and charges	37,000	33,322	(3,678)	32,396
Fees for recording legal documents	745,300	729,952	(15,348)	740,719
Fees for certified copies	58,400	60,081	1,681	58,273
Use of money and property - interest earnings	110,000	149,234	39,234	111,469
Total revenues	<u>993,007</u>	<u>1,005,187</u>	<u>12,180</u>	<u>980,800</u>
Expenditures:				
Current -				
Personal services and related benefits	763,181	761,274	1,907	656,115
Operating services	219,050	158,728	60,322	123,189
Materials and supplies	47,150	46,928	222	51,400
Capital outlay	52,150	50,087	2,063	39,911
Total expenditures	<u>1,081,531</u>	<u>1,017,017</u>	<u>64,514</u>	<u>870,615</u>
Excess of revenues over expenditures	(88,524)	(11,830)	76,694	110,185
Fund balance, beginning of year	<u>1,810,013</u>	<u>1,810,013</u>	-	<u>1,699,828</u>
Fund balance, end of year	<u>\$ 1,721,489</u>	<u>\$ 1,798,183</u>	<u>\$ 76,694</u>	<u>\$ 1,810,013</u>

The accompanying notes are an integral part of this statement.

PLAQUEMINES PARISH CLERK OF COURT
Pointe-A-La-Hache, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

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

The accounting and reporting policies of the Plaquemines Parish Clerk of Court (Clerk of Court) conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:513 and to the industry audit guide, Audits of State and Local Governmental Units.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

These component unit financial statements only include funds, account groups, activities, et cetera, that are controlled by the Clerk of Court as an independently elected parish official. The Plaquemines Parish Government has determined that the Clerk of Court is a component unit of the Parish Government utilizing criteria established by Government Accounting Standards Board (GASB) Statement No. 14. The Parish Government concluded that the Clerk of Court is fiscally dependent on the Parish since the Clerk of Court is located in the Plaquemines Parish Courthouse, the upkeep and maintenance of the courthouse is paid by the Parish Government and in addition, the Parish Government also pays some of the Clerk of Court's operating expenditures.

B. Fund Accounting

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

Governmental Fund -

General Fund

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

PLAQUEMINES PARISH CLERK OF COURT
Pointe-A-La-Hache, Louisiana

Notes to Financial Statements (continued)

Fiduciary Funds -

Agency Funds

The Advance Deposit, Registry of Court and Election Qualifying Agency Funds are used to account for assets held by the Clerk as an agent for individuals, etc. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Account Group -

General Fixed Asset Account Group

This is not a fund but rather an account group that is used to account for general fixed assets acquired principally for general purposes.

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The Clerk of Court's records are maintained on a cash basis of accounting. However, the funds as reported in the accompanying financial statements have been converted to a modified accrual basis of accounting utilizing the following practices:

Revenues

Fees for recordings, cancellations, mortgage certificates, certified copies, court attendance, and interest earned on interest-bearing deposits are recorded in the year in which they are earned. Substantially all other revenues are recorded when received.

Expenditures

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

D. Budgetary Accounting

A budget for the General Fund is prepared on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally prepared or as amended by the Clerk of Court. All budgetary appropriations lapse at the end of each fiscal year.

E. Interest-Bearing Deposits and Investments

Interest-bearing deposits and investments are stated at cost, which approximates market. State statutes authorize the Clerk of Court to invest in direct obligations of the United States Treasury and United States government agency obligations. Investments consist of United States Treasury Bills.

PLAQUEMINES PARISH CLERK OF COURT
Pointe-A-La-Hache, Louisiana

Notes to Financial Statements (continued)

F. Fixed Assets

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in the General Fund. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated historical cost if historical cost is not available. Estimated amounts are immaterial in relation to total fixed assets.

G. Bad Debts

Uncollectible amounts due for receivables are recognized as bad debts by direct write-off at the time information becomes available which would indicate the uncollectibility of the particular receivable. Although the specific charge-off method is not in conformity with generally accepted accounting principles (GAAP), no allowance for uncollectible accounts receivable was made due to immateriality at June 30, 2001.

H. Vacation and Sick Leave

Employees of the Clerk of Court's office earn 10 to 20 days of vacation leave each year depending on length of service. In addition, employees earn 12 days of sick leave each year. Vacation leave and sick leave must be used in the year earned. Upon resignation or retirement, employees may, at the discretion of the Clerk, be paid for unused vacation leave at the employee's current rate of pay. Employees are not paid for unused sick leave upon termination or retirement. At June 30, 2001, the Clerk of Court has accrued vested leave benefits, as required to be reported in accordance with GASB Statement No. 16, "Accounting for Compensated Absences".

I. Fund Equity

Reserves represent those portions of fund equity not available for expenditures or legally segregated for specific future use.

J. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Clerk of Court as an extension of formal budgetary integration in the funds.

K. Total Columns on Combined Balance Sheets - Overview

Total columns on the Combined Balance Sheets - Overview are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

PLAQUEMINES PARISH CLERK OF COURT
Pointe-A-La-Hache, Louisiana

Notes to Financial Statements (continued)

(2) Cash and Interest-Bearing Deposits

Under state law, the Clerk of Court may deposit funds within a fiscal agent bank located in the parish or congressional district that is organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Clerk of Court may also invest in United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2001, the Clerk of Court has cash and interest-bearing deposits (book balances) totaling \$20,600,387 as follows:

Cash and Interest-Bearing deposits	<u>\$20,600,387</u>
Total	<u>\$20,600,387</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at June 30, 2001 are secured as follows:

Bank balances	<u>\$20,685,808</u>
Federal deposit insurance	\$ 303,729
Pledged securities (category 3)	<u>20,382,079</u>
Total	<u>\$20,685,808</u>

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

PLAQUEMINES PARISH CLERK OF COURT
Pointe-A-La-Hache, Louisiana

Notes to Financial Statements (continued)

(3) Investments

The Clerk can invest in direct debt securities of the United States unless such an investment is expressly prohibited by law. The Clerk's investments are categorized to give an indication of the level of risk assumed by it at year end. Category 1 includes investments that are insured or registered or for which the securities are held by the Clerk or its agent in the Clerk's name. Category 2 includes uninsured and unregistered investments with securities held by the counterparty's trust department or agent in the Clerk's name. Category 3 includes uninsured and unregistered investments with securities held by the counterparty, or by its trust department or agent, but not in the Clerk's name. At June 30, 2001, the Clerk's Registry of the Court Fund holds investments totaling \$3,169,142 as follows:

<u>Description</u>	<u>Category</u>	<u>Interest Rate</u>	<u>Carrying Amount</u>	<u>Market Value</u>
U. S. Treasury Bill	1	4.891%	\$2,907,132	\$2,909,737
U. S. Treasury Bill	1	4.177%	49,591	49,624
U. S. Treasury Bill	1	3.420%	212,419	212,209
			<u>\$3,169,142</u>	<u>\$3,171,570</u>

At June 30, 2001 it is the intention of the Clerk to hold these securities until maturity.

(4) Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	<u>Furniture, Fixtures and Equipment</u>	<u>Automobiles</u>	<u>Total</u>
Balance, June 30, 2000	\$ 317,108	\$ 16,639	\$333,747
Additions	50,087	-	50,087
Deletions	<u>25</u>	<u>-</u>	<u>25</u>
Balance, June 30, 2001	<u>\$ 367,170</u>	<u>\$ 16,639</u>	<u>\$383,809</u>

PLAQUEMINES PARISH CLERK OF COURT
Pointe-A-La-Hache, Louisiana

Notes to Financial Statements (continued)

(5) Postretirement Health Care and Life Insurance Benefits

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

The cost of benefits for four retirees for the year ended June 30, 2001 was \$12,076.

(6) Pension Plan

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

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

The 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% of their annual covered salary and the Plaquemines Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 10.00% of annual covered payroll. Contributions to the System also include one-fourth of one percent (one-half of one percent for Orleans Parish) of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the Plaquemines Parish Clerk of Court are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Plaquemines Parish Clerk of Court's contributions to the System for the years ending June 30, 2001, 2000, and 1999, were \$54,160, \$45,798, and \$41,447, respectively, equal to the required contributions for each year.

PLAQUEMINES PARISH CLERK OF COURT
Pointe-A-La-Hache, Louisiana

Notes to Financial Statements (continued)

(7) Changes in Agency Fund Balances

A summary of changes in agency fund unsettled deposits for the year ended June 30, 2001 follows:

	<u>Advance Deposit</u>	<u>Registry of Court</u>	<u>Total</u>
Balance, June 30, 2000	\$ 975,270	\$ 13,593,854	\$ 14,569,124
Additions	674,185	8,561,960	9,236,145
Deletions	<u>(626,737)</u>	<u>(1,172,226)</u>	<u>(1,798,963)</u>
Balance, June 30, 2001	<u>\$1,022,718</u>	<u>\$20,983,588</u>	<u>\$22,006,306</u>

(8) Expenditures of the Clerk of Court Paid by the Parish Council

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

(9) Report Classification

Certain previously reported amounts have been reclassified to conform to June 30, 2001 classifications.

(10) Risk Management

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

(11) Reservation of Fund Equity

Governmental Funds

The unreserved fund balances for governmental funds represent the amount available for the budgeting future operations. Reservations of fund balances of governmental funds are created to either (1) satisfy legal covenants that require that a portion of the fund balance be segregated or (2) to identify the portion of the fund balance that is not appropriable for future expenditures. Specific reservations of the fund balance accounts are summarized below:

Reserved for Prepaid Rentals – this reserve is for the unused portion of operating leases paid in full at the signing date.

PLAQUEMINES PARISH CLERK OF COURT
Pointe-A-La-Hache, Louisiana

Notes to Financial Statements (continued)

(12) Excess Fund Balance

R.S. 13:785 requires that every four years (at the close of the term of office), the Clerk of Court must pay the parish treasurer the portion of the General Fund's fund balance that exceeds one-half of the revenues of the Clerk's last year of her term of office. At June 30, 2001, there was no amount due the parish treasurer since this was not the last year of the Clerk of Court's four-year term of office, and no determination of the amount that will be due, if any, can be made at this time. In prior years, the amounts owed by the Plaquemines Parish Clerk of Court have been waived by the Plaquemines Parish Government and appropriated back to the Clerk of Court's salary fund.

(13) Litigation

At June 30, 2001, the Plaquemines Parish Clerk of Court is not involved in any pending or threatened litigation.

SUPPLEMENTAL INFORMATION

SCHEDULES OF INDIVIDUAL FUNDS

GENERAL FUND

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

PLAQUEMINES PARISH CLERK OF COURT
Pointe-A-La-Hache, Louisiana

General Fund
Comparative Balance Sheet
June 30, 2001 and 2000

	<u>2001</u>	<u>2000</u>
ASSETS		
Cash and interest-bearing deposits	\$1,763,223	\$1,724,225
Receivables:		
Accrued interest	3,084	26,049
Due from other governmental units	-	6,171
Due from other funds	39,806	48,924
Prepaid rentals	<u>22,597</u>	<u>32,741</u>
 Total assets	 <u><u>\$1,828,710</u></u>	 <u><u>\$1,838,110</u></u>
 LIABILITIES AND FUND BALANCE		
Liabilities:		
Other accrued liabilities	\$ 22,995	\$ 25,442
Due to other governmental units	<u>7,532</u>	<u>2,655</u>
Total liabilities	<u><u>30,527</u></u>	<u><u>28,097</u></u>
 Fund balance:		
Reserved for prepaid rentals	22,597	32,741
Unreserved and undesignated	<u>1,775,586</u>	<u>1,777,272</u>
Total fund balance	<u><u>1,798,183</u></u>	<u><u>1,810,013</u></u>
 Total liabilities and fund balance	 <u><u>\$1,828,710</u></u>	 <u><u>\$1,838,110</u></u>

PLAQUEMINES PARISH CLERK OF COURT
Pointe-A-La-Hache, Louisiana

General Fund
Statement of Revenues Compared to Budget (GAAP Basis)
Year Ended June 30, 2001
With Comparative Actual Amounts for Year Ended June 30, 2000

	2001		Variance - Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
Revenues:				
Licenses and permits -				
Marriage licenses	\$ 3,900	\$ 3,733	\$ (167)	\$ 3,875
Intergovernmental -				
Federal grant - non-support	24,000	15,583	(8,417)	21,318
Clerk supplement	14,407	13,282	(1,125)	12,750
Total intergovernmental	<u>38,407</u>	<u>28,865</u>	<u>(9,542)</u>	<u>34,068</u>
Court costs, fees, and charges -				
Criminal costs	20,000	20,648	648	25,451
Conviction notices	4,500	4,660	160	-
Bonding fees	1,500	1,400	(100)	-
Qualifying fees	1,000	1,050	50	2,661
Other	10,000	5,564	(4,436)	4,284
Total court costs, fees and charges	<u>37,000</u>	<u>33,322</u>	<u>(3,678)</u>	<u>32,396</u>
Fees for recording legal documents -				
Recordings	325,500	319,033	(6,467)	276,874
Suits and successions	380,000	362,995	(17,005)	420,215
Cancellations	5,800	10,924	5,124	10,438
Mortgage certificates	21,500	23,262	1,762	23,673
U.C.C. Filings	12,000	11,887	(113)	9,519
Appeals	-	1,349	1,349	-
Birth Certificates	500	502	2	-
Total fees for recording legal documents	<u>745,300</u>	<u>729,952</u>	<u>(15,348)</u>	<u>740,719</u>
Fees for certified copies -				
Certified copies	<u>58,400</u>	<u>60,081</u>	<u>1,681</u>	<u>58,273</u>
Use of money and property -				
Interest earned	<u>110,000</u>	<u>149,234</u>	<u>39,234</u>	<u>111,469</u>
Total revenues	<u>\$993,007</u>	<u>\$1,005,187</u>	<u>\$ 12,180</u>	<u>\$ 980,800</u>

PLAQUEMINES PARISH CLERK OF COURT
Pointe-A-La-Hache, Louisiana

General Fund
Statement of Expenditures Compared to Budget (GAAP Basis)
Year Ended June 30, 2001
With Comparative Actual Amounts for Year Ended June 30, 2000

	2001		Variance - Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
Current:				
Personal services and related benefits -				
Salaries:				
Clerk	\$ 88,190	\$ 87,487	\$ 703	\$ 76,800
Deputy clerks	466,150	466,150	-	390,079
Allowance	-	-	-	7,680
Other	26,500	24,255	2,245	22,840
Clerk supplement	12,000	11,592	408	11,608
Group insurance	68,900	70,481	(1,581)	58,911
Deferred compensation	40,781	40,781	-	37,334
Pension	54,160	54,160	-	45,798
Medicare tax	6,500	6,368	132	5,065
Total personal services and related benefits	<u>763,181</u>	<u>761,274</u>	<u>1,907</u>	<u>656,115</u>
Operating services -				
Professional fees	11,500	9,776	1,724	7,844
Insurance	8,000	6,617	1,383	2,318
Election expense allowance	4,000	2,850	1,150	4,379
Cott index	55,000	10,255	44,745	8,714
Postage	24,500	22,000	2,500	20,564
Microfilm	17,000	17,804	(804)	4,814
Telephone	6,000	5,247	753	6,467
Copier maintenance	12,000	10,541	1,459	13,176
Computer equipment maintenance	-	698	(698)	46,670
Rents & Leases	55,000	55,629	(629)	-
Travel and training	6,900	8,781	(1,881)	3,099
Conference/Conventions	13,000	2,220	10,780	-
Marriage licenses	1,850	1,769	81	1,841
Birth Certificates	200	300	(100)	-
Secretary of state - UCC	4,100	4,241	(141)	3,303
Total operating services	<u>219,050</u>	<u>158,728</u>	<u>60,322</u>	<u>123,189</u>
Materials and supplies -				
Office supplies and expense	40,000	40,775	(775)	45,703
Automobile supplies and maintenance	2,150	2,066	84	3,177
Uniforms	2,000	1,219	781	-
Dues and subscriptions	3,000	2,868	132	2,520
Total materials and supplies	<u>47,150</u>	<u>46,928</u>	<u>222</u>	<u>51,400</u>
Capital outlay:				
Office equipment	52,150	48,147	4,003	23,272
Computer	-	1,940	(1,940)	16,639
Total capital outlay	<u>52,150</u>	<u>50,087</u>	<u>2,063</u>	<u>39,911</u>
Total expenditures	<u>\$1,081,531</u>	<u>\$1,017,017</u>	<u>\$ 64,514</u>	<u>\$ 870,615</u>

FIDUCIARY FUND TYPE - AGENCY FUNDS

Advance Deposit Fund -

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

Registry of Court Fund -

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

PLAQUEMINES PARISH CLERK OF COURT
Pointe-A-La-Hache, Louisiana

Agency Funds
Combining Balance Sheet
June 30, 2001
With Comparative Totals for June 30, 2000

	<u>Advance Deposit</u>	<u>Registry of Court</u>	<u>Totals</u>	
			<u>2001</u>	<u>2000</u>
ASSETS				
Cash and interest-bearing deposits	\$1,022,718	\$ 17,814,446	\$ 18,837,164	\$ 11,681,913
Investments	<u>-</u>	<u>3,169,142</u>	<u>3,169,142</u>	<u>2,887,211</u>
Total assets	<u>\$1,022,718</u>	<u>\$ 20,983,588</u>	<u>\$ 22,006,306</u>	<u>\$ 14,569,124</u>
LIABILITIES				
Due to other funds	\$ 39,806	\$ -	\$ 39,806	\$ 48,924
Due to litigants	<u>982,912</u>	<u>20,983,588</u>	<u>21,966,500</u>	<u>14,520,200</u>
Total liabilities	<u>\$1,022,718</u>	<u>\$ 20,983,588</u>	<u>\$ 22,006,306</u>	<u>\$ 14,569,124</u>

PLAQUEMINES PARISH CLERK OF COURT
Pointe-A-La-Hache, Louisiana

Agency Funds
Combining Statement of Changes in Assets and Liabilities
Year Ended June 30, 2001
With Comparative Totals for Year Ended June 30, 2000

	Advance Deposit	Registry of Court	Totals	
			2001	2000
ASSETS				
Cash and interest-bearing deposits, beginning of year	\$ 975,270	\$ 10,706,643	\$ 11,681,913	\$ 11,114,686
Investments	-	2,887,211	2,887,211	2,761,408
Total assets, beginning of year	<u>975,270</u>	<u>13,593,854</u>	<u>14,569,124</u>	<u>13,876,094</u>
Additions:				
Suits and successions	670,605	-	670,605	678,029
Judgments	-	7,768,584	7,768,584	1,818,260
Interest	3,580	793,376	796,956	574,753
Qualifying fees	-	-	-	7,290
Total additions	<u>674,185</u>	<u>8,561,960</u>	<u>9,236,145</u>	<u>3,078,332</u>
Total	<u>1,649,455</u>	<u>22,155,814</u>	<u>23,805,269</u>	<u>16,954,426</u>
Reductions:				
Clerk's costs (transferred to General Fund)	375,693	-	375,693	374,658
Refunds to litigants	-	1,172,226	1,172,226	1,787,148
Sheriff fees	70,979	-	70,979	65,967
Secretary of State	-	-	-	4,545
Judge's supplemental compensation fund	19,984	-	19,984	21,663
Other reductions	160,081	-	160,081	131,321
Total reductions	<u>626,737</u>	<u>1,172,226</u>	<u>1,798,963</u>	<u>2,385,302</u>
Cash and interest-bearing deposits, end of year	1,022,718	17,814,446	18,837,164	11,681,913
Investments	-	3,169,142	3,169,142	2,887,211
Total assets, end of year	<u>\$ 1,022,718</u>	<u>\$ 20,983,588</u>	<u>\$ 22,006,306</u>	<u>\$ 14,569,124</u>
LIABILITIES				
Due to litigants and other funds, beginning of year	\$ 975,270	\$ 13,593,854	\$ 14,569,124	\$ 13,876,094
Additions	674,185	8,561,960	9,236,145	3,078,332
Reductions	<u>626,737</u>	<u>1,172,226</u>	<u>1,798,963</u>	<u>2,385,302</u>
Due to litigants and other funds, end of year	<u>\$ 1,022,718</u>	<u>\$ 20,983,588</u>	<u>\$ 22,006,306</u>	<u>\$ 14,569,124</u>

COMPLIANCE AND INTERNAL CONTROL

KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

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

The Honorable Sandra M. Morel
Plaquemines Parish Clerk of Court
Pointe-A-La-Hache, Louisiana

We have audited the general purpose financial statements of the Plaquemines Parish Clerk of Court, a component unit of the Plaquemines Parish Government, as of and for the year ended June 30, 2001, and have issued our report thereon dated November 16, 2001. In our report, our opinion was qualified because the Clerk of Court has not reconciled certain individual suit docket balances in the Advance Deposit Agency Fund with the related cash deposits at June 30, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Plaquemines Parish Clerk of Court's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Clerk of Court's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable conditions are described in the accompanying summary schedule of current and prior year audit findings and corrective action plan as Items 99-1(IC) and 99-2(IC).

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

This report is intended for the information of the Plaquemines Parish Clerk of Court and is not intended to be and should not be used by anyone other than specified parties. However, this report is a matter of public record and its distribution is not limited.

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

Morgan City, Louisiana
November 16, 2001

PLAQUEMINES PARISH CLERK OF COURT
Pointe-A-La-Hache, Louisiana

Summary of Auditor's Results and Findings
Year Ended June 30, 2001

Part I. Summary of Auditor's Results:

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

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

The audit did not disclose any instances of noncompliance which are material to the financial statements.

A management letter was not issued.

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

(a) Segregation of duties

CONDITION: Accounting and financial functions are not adequately segregated.

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

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

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

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

PLAQUEMINES PARISH CLERK OF COURT
Pointe-A-La-Hache, Louisiana

Summary of Auditor's Results and Findings (continued)
Year Ended June 30, 2001

(b) Reconciliation of Advance Deposit Fund cash balances

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

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

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

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

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

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

not applicable

PLAQUEMINES PARISH CLERK OF COURT
Pointe-A-La-Hache, Louisiana

Summary Schedule of Current and Prior Year Audit Findings and Corrective Action Plan
Year Ended June 30, 2001

Ref. No.	Fiscal Year Finding Initially Occurred	Description of finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
CURRENT YEAR (6/30/01) --						
<u>Section I - Internal Control and Compliance</u>						
<u>Internal Control:</u>						
99-1 (IC)	Unknown	Inadequate segregation of functions exits within the accounting system.	N/A	No corrective action is planned. Due to the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.	N/A	N/A
99-2 (IC)	Unknown	Individual docket balances of the Advance Deposit Fund were not reconciled with the cash balances.	No	The Clerk of Court is in the process of identifying unknown balances and reconciling them with the corresponding cash balance in the Advance Deposit account.	Sandra Morel, Clerk of Court	Undetermined