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EBENEZ PARISH CLERK OF COURT
Farmerville, Louisiana
General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Year Ended June 30, 2002
With Supplemental Information Schedules

Under provisions of state law, this report is a public document. A copy of the report has been furnished to the entity and other appropriate public officials. The report is available for public inspection at the House Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 2/19/03

LITTLE & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

UNION PARISH CLERK OF COURT
Bossierville, Louisiana

General Purpose Financial Statements
With Independent Auditors' Report
As of and For the Year Ended June 30, 2002
With Supplemental Information Schedules

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LITTLE & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

Wm. Todd Little, CPA
James E. Fossel, CPA
Charles R. McElwain, III, CPA

Independent Auditors' Report

HONORABLE SUB BUCKLEY
UNION PARISH CLERK OF COURT
Baton Rouge, Louisiana

We have audited the general purpose financial statements of the Union Parish Clerk of Court as of June 30, 2002, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Union Parish Clerk of Courts' management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Union Parish Clerk of Court as of June 30, 2002, and the results of its operations for the year then ended in conformity with U.S. generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the Union 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.

HONORABLE SUE BUCKLEY
UNION PARISH CLERK OF COURT
Farmersville, Louisiana
Independent Auditors' Report,
June 30, 2002

In accordance with *Governor's Auditing Standards*, we have also issued a report dated December 20, 2002, on the Union Parish Clerk of Courts' compliance with laws, regulations, and contracts, and our consideration of the agency's internal control over financial reporting. That report is an integral part of an audit performed in accordance with *Governor's Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.



Monroe, Louisiana
December 20, 2002

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

UNION PARISH CLERK OF COURT
Ramerville, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, June 30, 2003

	GOVERNMENTAL FUND TYPE - GENERAL FUND	RECURRING FUND TYPE - AGENCY FUND	ACCOUNT GROUP - GENERAL FIXED ASSETS	TOTAL MEMORANDUM TOTAL
ASSETS				
Cash and cash equivalents	\$967,120	\$700,738		\$1,270,858
Receivables	17,962			17,962
Due from Advance Deposit Fund	30,279			30,279
Due from Registry of Court Fund	508			508
Office furnishings and equipment			\$103,738	103,738
TOTAL ASSETS	\$1,016,819	\$700,738	\$103,738	\$1,413,295
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$9,467			\$9,467
Payroll deductions payable	3,290			3,290
Deposits due to General Fund		\$20,387		20,387
Unsettled deposits due others		682,918		682,918
Total Liabilities	14,757	703,735	\$0,000	718,492
Fund Equity:				
Investment in general fixed assets			\$103,738	103,738
Fund balance - unreserved - undesignated	\$91,062			\$91,062
Total Fund Equity	91,062	\$0,000	103,738	694,800
TOTAL LIABILITIES AND FUND EQUITY	\$105,819	\$703,735	\$103,738	\$1,413,295

The accompanying notes are an integral part of this statement.

Statement B

**UNION PARISH CLERK OF COURT
Farmerville, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND**

**Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget
(GAAP Basis) and Actual
For the Year Ended June 30, 2012**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Licenses and permits - marriage	\$2,300	\$1,943	(\$357)
Intergovernmental revenues:			
State funds - Clerks supplemental compensation	14,400	14,900	500
Local funds - Police Jury			
Fees, charges, and commissions for services:			
Court costs, fees, and charges	518,885	509,510	9,374
Charges for copies	37,000	38,680	1,680
Use of money and property - interest earnings	28,000	28,837	(1,143)
Other revenue	8,000	15,488	7,318
Total revenues	<u>602,435</u>	<u>607,098</u>	<u>58,623</u>
EXPENDITURES			
Current:			
General government - judicial:			
Personal services and related benefits	515,000	527,818	7,990
Operating services	118,000	114,858	3,062
Materials and supplies	19,100	15,323	3,777
Travel and other charges	18,900	29,343	487
Capital outlay	15,000		15,000
Intergovernmental		3,000	(3,000)
Total expenditures	<u>676,000</u>	<u>687,039</u>	<u>11,039</u>
EXCESS OF REVENUES OVER EXPENDITURES	91,235	175,984	84,128
FUND BALANCE AT BEGINNING OF YEAR	<u>415,358</u>	<u>415,358</u>	
FUND BALANCE AT END OF YEAR	<u>\$506,593</u>	<u>\$591,342</u>	<u>\$84,128</u>

The accompanying notes are an integral part of this statement.

UNION PARISH CLERK OF COURT
Pattersonville, Louisiana

Notes to the Financial Statements
As of and For the Year Ended June 30, 2002

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 28 of the Louisiana Constitution of 1904, the 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. The clerk of court is elected for a term of four years.

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Union Parish Police Jury is the financial reporting entity for Union Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria determining which component units should be considered part of the Union Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.

UNION PARISH CLERK OF COURT
Farmerville, Louisiana
Notes to the Financial Statements (Continued)

3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury maintains and operates the parish courthouse in which the clerk of courts' office is located and provides funds for equipment and furniture of the clerk of courts' office, the clerk of court was determined to be a component unit of the Union Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the clerk of court and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. FUND ACCOUNTING

The clerk of court uses funds and account groups to report on financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term obligations) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The clerk of courts' current operations require the use of only governmental and fiduciary funds. The governmental and fiduciary fund types used by the clerk of court are described as follows:

UNION PARISH CLERK OF COURT
Farmerville, Louisiana
Notes to the Financial Statements (Continued)

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's office. The various fees and charges due to the clerk's office are accounted for in this fund. General operating expenditures are paid from this fund.

Fiduciary Funds - Agency Funds

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

C. FIXED ASSETS AND LONG-TERM OBLIGATIONS

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. General fixed assets provided by the parish police jury are not recorded in the general fixed assets account group. Approximately 65 per cent of fixed assets are valued at estimated historical costs based on the actual costs of like items while the remaining 35 per cent are based on actual historical costs. No depreciation has been provided on general fixed assets. There are no general long-term obligations at June 30, 2003.

D. BASIS OF ACCOUNTING

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental and fiduciary fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The clerk of court uses the following practices in recognizing and reporting revenues and expenditures:

UNION PARISH CLERK OF COURT
Farmville, Louisiana
Notes to the Financial Statements (Continued)

Revenues

Recordings, cancellations, court attendance, criminal costs, et cetera, are recorded in the year in which they are earned.

Interest income on time deposits is recorded when the time deposits have matured and the income is available. Substantially all other revenues are recognized when received by the clerk of court.

Based on the above criteria, recordings, cancellations, court attendance and criminal costs are treated as susceptible to accrual.

Expenditures

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

E. BUDGET PRACTICES

The proposed budget, prepared on the modified accrual basis of accounting, is made available for public inspection at the clerk of courts' office during the month of June for comments from taxpayers. The proposed budget is then legally adopted by the clerk and amended during the year, as necessary. Budgets are established and controlled by the clerk at the object level of expenditure. Appropriations lapse at year-end and must be reappropriated for the following year to be expended.

Neither encumbrance accounting nor formal budgetary integration (within the accounting records) are employed as management control devices during the year. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.

F. CASH AND CASH EQUIVALENTS

Under state law, the clerk may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The clerk may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2002, the clerk has cash (bank balances) totaling \$1,270,839 as follows:

UNION PARISH CLERK OF COURT
Farmville, Louisiana
Notes to the Financial Statements (Continued)

Demand deposits	\$664,382
Time deposits	<u>666,433</u>
Total	<u>\$1,330,815</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. Those 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. Cash and cash equivalents (bank balances) at June 30, 2002, are secured as follows:

Bank balances	<u>\$1,330,815</u>
Federal deposit insurance	\$1,146,128
Pledged securities (non-lien/realized)	<u>600,574</u>
Total	<u>\$1,746,732</u>

G. VACATION AND SICK LEAVE

Employees of the clerk of courts' office receive 5 to 30 days of non-cumulative vacation leave each year, depending on length of service. Employees earn from 8 to 12 hours of sick leave per month, depending on length of service. Sick leave may be accumulated to a maximum of 120 days; however, no compensation is paid for such accumulated leave upon termination of service.

H. RISK MANAGEMENT

The clerk of court is exposed to various risk of loss related to theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle such risk of loss, the clerk maintains commercial insurance policies covering workers compensation and surety bond coverage for all employees. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. In addition to the above policies, the clerk also maintains an errors and omissions claims paid policy with the Louisiana Clerks of Court Risk Management Agency. No claims have been filed on the policy during the past three years nor is the clerk aware of any unfiled claims.

UNION PARISH CLERK OF COURT
Farmersville, Louisiana
Notes to the Financial Statements (Continued)

**I. TOTAL COLUMN ON THE
BALANCE SHEET**

The total column on the balance sheet is captioned Memorandum Only to indicate that it is prepared only to facilitate financial analysis (overviews). Data in this column does not present financial position in conformity with U.S. generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

2. RECEIVABLES

The General Fund receivables of \$17,912 at June 30, 2002, are as follows:

<u>Class of receivable:</u>	
Fees, charges, and commissions for services:	
Recordings	\$6,464
Copies	132
Mortgage certificates	50
Cancellations	30
Court attendance	800
Certified copies	315
Criminal fees	1,499
Miscellaneous	<u>8,622</u>
Total	<u>\$17,912</u>

3. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in office furnishings and equipment follows:

Balance at July 1, 2001	\$108,550
Additions	NONE
Deletions	<u>(1,792)</u>
Balance at June 30, 2002	<u>\$106,758</u>

UNION PARISH CLERK OF COURT
Farmerville, Louisiana
Notes to the Financial Statements (Continued)

4. PENSION PLAN

Substantially all employees of the Union 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 percent of their final-average salary for each year of credited service rendered on or before June 30, 1999, and 3.33 per cent of their final-average salary for each year of credited service rendered on or after July 1, 1999, not to exceed 100 percent 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 employer 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 or 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 Brickstone Avenue, Suite B1, Baton Rouge, Louisiana 70816, or by calling (225) 293-1162.

Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the Union Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 10.0 percent 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 Ouachita Parish Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Union Parish Clerk of Court's contributions to the System for the years ending June 30, 2002, 2001, and 2000, were \$22,646, \$20,871, and \$19,038, respectively, equal to the required contributions for each year.

5. POSTRETIREMENT BENEFITS

The Union Parish Clerk of Court provides no continuing health care or life insurance benefits to retired employees.

UNION PARISH CLERK OF COURT
Farmerville, Louisiana
Notes to the Financial Statements (Continued)

6. CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund balances due to officers follows:

	Advance Deposit Fund	Registry off Court Fund	Total
Balance at July 1, 2001	\$278,364	\$223,863	\$502,227
Additions	408,889	150,788	559,677
Deletions	<u>(523,430)</u>	<u>(25,386)</u>	<u>(548,816)</u>
Balance at June 30, 2002	<u>\$163,823</u>	<u>\$149,255</u>	<u>\$313,078</u>

7. LITIGATION AND CLAIMS

The Union Parish Clerk of Court is not involved in any litigation at June 30, 2002, nor is she aware of any unasserted claims.

8. EXPENDITURES OF THE CLERK OF COURT
PAID BY THE PARISH POLICE JURY

The Union Parish Clerk of Courts' office is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4715, is paid by the Union Parish Police Jury.

SUPPLEMENTAL INFORMATION SCHEDULES

UNION PARISH CLERK OF COURT
Farmerville, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and For the Year Ended June 30, 2002

FIDUCIARY FUND TYPE - AGENCY FUNDS

ADVANCE DEPOSIT FUND

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

REGISTRY OF COURT FUND

The Registry of Court Fund, as provided by Louisiana Revised Statute 13:475, accounts 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.

UNION PARISH CLERK OF COURT
Farmerville, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Balance Sheet, June 30, 2002

	ADVANCE DEPOSIT FUND	EQUITY OF COURT FUND	TOTAL
ASSETS			
Cash and cash equivalents	<u>\$254,470</u>	<u>\$349,265</u>	<u>\$703,735</u>
LIABILITIES			
Due to:			
General Fund	\$20,787		\$20,787
Others	<u>133,883</u>	<u>\$349,265</u>	<u>683,948</u>
TOTAL LIABILITIES	<u>\$354,670</u>	<u>\$349,265</u>	<u>\$703,735</u>

UNION PARISH CLERK OF COURT
 Ferrisville, Louisiana
 FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Schedule of Changes in
 Unsettled Deposits Due to Others
 For the Year Ended June 30, 2002

	ADVANCE DEPOSIT FUND	RECEIVED OF COURT FUND	TOTAL
UNSETTLED DEPOSITS AT JUNE 30, 2001	<u>\$278,264</u>	<u>\$223,665</u>	<u>\$501,929</u>
ADDITIONS			
Suits and successions	3,195	149,880	149,035
Advance deposits	369,025		369,025
Witness deposits	85		85
Bond deposits	38,384		38,384
Interest earned on investments		4,908	4,908
Total additions	<u>408,889</u>	<u>154,788</u>	<u>563,677</u>
Total	<u>687,153</u>	<u>374,653</u>	<u>1,061,804</u>
REDUCTIONS			
Clerks' costs (transferred to General Fund)	211,711	258	211,969
Settlements to litigants		29,128	29,128
Appraisers, auctioneers, keepers, etc.	3,480		3,480
Sheriffs' fees	43,511		43,511
State treasurer	18,042		18,042
Judicial fund	12,000		12,000
Refunds	52,768		52,768
Other reductions	12,040		12,040
Total reductions	<u>382,473</u>	<u>29,386</u>	<u>411,859</u>
UNSETTLED DEPOSITS AT JUNE 30, 2002	<u>\$305,681</u>	<u>\$349,265</u>	<u>\$654,946</u>

**Independent Auditors' Report Required
by Government Auditing Standards**

The following independent auditors' report on internal control and compliance with laws and regulations is presented in compliance with the requirements of Government Auditing Standards issued by the Comptroller General of the United States and the Louisiana Governmental Audit Guide, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



LITTLE & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

WILY TERRYVILLE, LSA
JAMES C. BIRRO, CPA
CHARLES A. MARCHENSKI, JR., CPA

**Independent Auditors' Report on Compliance and
Internal Control Over Financial Reporting**

UNION PARISH CLERK OF COURT
Farmerville, Louisiana

We have audited the general purpose financial statements of the Union Parish Clerk of Court as of and for the year ended June 30, 2002 and have issued our report thereon dated December 20, 2002. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Union Parish Clerk of Courts' 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 amounts. However, providing an opinion on compliance with these 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 Union Parish Clerk of Courts' internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

UNION PARISH CLERK OF COURT
Farmerville, Louisiana
Independent Auditor's Report on Compliance
And Internal Control Over Financial Reporting, etc.
June 30, 2002

This report is intended solely for the information and use of the Union Parish Clerk of Court, management of the clerk's office, and the Louisiana Legislative Auditor, and is not intended to be and should not be used by anyone other than these specified parties.



Monroe, Louisiana
December 23, 2002

UNION PARISH CLERK OF COURT
Farmerville, Louisiana

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2002

A. SUMMARY OF AUDIT RESULTS

1. The auditors' report expresses an unqualified opinion on the general purpose financial statements of the Union Parish Clerk of Court.
2. No instances of noncompliance material to the financial statements of the Union Parish Clerk of Court were disclosed during the audit.
3. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditors' Report on Internal Control.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

UNION PARISH CLERK OF COURT
Farmville, Louisiana

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2021

There were no audit findings reported in the audit for the year ended June 30, 2021.