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ST. HELENA PARISH CLERK OF COURT
GREENSBURG, LOUISIANA

ANNUAL FINANCIAL STATEMENTS

As of and for the Year Ended June 30, 2010

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 10/20/10

PHIL HEBERT
CERTIFIED PUBLIC ACCOUNTANT
A PROFESSIONAL ACCOUNTING CORPORATION

St. Helena Parish Clerk of Court
Greensburg, Louisiana

Annual Financial Statements
With Supplemental Information Schedules
As of June 30, 2010 and for the Year Then Ended

Table of Contents

	Statement	Schedule	Page
Independent Auditor's Report			3
Required Supplemental Information (Part I):			
Management's Discussion and Analysis			6
Basic Financial Statements:			
Statement of Net Assets	A		14
Statement of Activities	B		15
Balance Sheet, Governmental Fund	C		17
Reconciliation of the Governmental Fund Balance Sheet to the Government-Wide Statement of Net Assets	D		18
Statement of Revenues, Expenditures, and Change in Fund Balance Governmental Fund	E		19
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Funds to the Statement of Activities	F		20
Statement of Fiduciary Net Assets	G		21
Notes to the Financial Statements			23
Required Supplemental Information (Part II):			
Budgetary Comparison Schedule - General Fund		1	38

Continued

St. Helena Parish Clerk of Court
Greensburg, Louisiana

Annual Financial Statements
With Supplemental Information Schedules
As of June 30, 2010 and for the Year Then Ended

Table of Contents

Other Supplementary Information:

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.* 40

Schedule of Prior Findings 42

Schedule of Current Year Findings 43

Management's Corrective Action Plan 45

Concluded

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Independent Auditor's Report

Beverly Gordon, Clerk of Court
St. Helena Parish Clerk of Court
Post Office Box 308
Greensburg, LA 70441

I have audited the accompanying financial statements of the governmental activities, the general fund, and the aggregate remaining fund information of the St. Helena Parish Clerk of Court, Greensburg, Louisiana, a component unit of the St. Helena Parish Police Jury, as of and for the year ended June 30, 2010, which collectively comprise the St. Helena Parish Clerk of Court's basic financial statements, as listed in the table of contents. These financial statements are the responsibility of the St. Helena Parish Clerk of Court's management. My responsibility is to express opinions on these financial statements based on my audit.

I have 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 includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinions.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the general fund, and the aggregate remaining fund information of the St. Helena Parish Clerk of Court, as of June 30, 2010, and the respective changes in financial position for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

As described in Note 1 to the basic financial statements, the Clerk adopted the provisions of Governmental Accounting Standards Board Statement No. 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other than Pensions*, as of July 1, 2009.

In accordance with *Government Auditing Standards*, I have also issued my report dated October 1, 2010 on my consideration of the St. Helena Parish Clerk of Court's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, 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 *Governmental Auditing Standards* and should be considered in conjunction with this report in considering the results of my audit.

The Management's Discussion and Analysis on pages 6 through 12 and the budgetary comparison schedule identified as Schedule 1 on page 38 are not required parts of the basic financial statements, but are supplementary information required by accounting principles generally accepted in the United States of America. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, I did not audit the information and express no opinion on it.

Respectfully submitted,

Phil Hebert

Phil Hebert, CPA
A Professional Accounting Corporation
October 1, 2010

Required Supplemental Information (Part I)

St. Helena Parish Clerk of Court
Greensburg, Louisiana

Management's Discussion and Analysis
As of and for the Year Ended June 30, 2010

Introduction

The St. Helena Parish Clerk of Court is pleased to present its Annual Financial Report developed in compliance with Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements - Management's Discussion and Analysis - For State and Local Governments* (GASB 34), and related standards.

The Clerk's Management's Discussion and Analysis is designed to (a) assist the reader in focusing on significant financial issues, (b) provide an overview of the Clerk's financial activity, (c) identify changes in the Clerk's financial position, (d) identify any significant variations from the Clerk's financial plan, and (e) identify individual fund issues or concerns.

Since Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes, and currently known facts, please read it in conjunction with the Clerk's financial statements on pages 14 through 21 of this report.

Financial Highlights

At June 30, 2010, total assets of the Clerk were $192,135, and exceeded liabilities by the amount of $173,724 (i.e., net assets). Of the total net assets, $173,372 was unrestricted and available to support short-term operations, and $352 was invested in capital assets (net related debt).

For the year ended June 30, 2010, the Clerk's total net assets decreased by $55,242.

The Clerk's program revenues decreased by $86,307 to $383,015, as compared to $469,322 for the prior fiscal year.

The Clerk's program expenses increased by $63,480 to $443,937, as compared to $380,457 for the prior fiscal year.

Overview of the Annual Financial Report

The financial statement focus is on both the Clerk as a whole and on the major individual funds. Both perspectives, government-wide and major funds, allow the user to address relevant questions, broaden a basis for comparison, and enhance the Clerk's accountability. The statements then proceed to provide an increasingly detailed look at specific financial activities.

The MD&A is intended to serve as an introduction to the Clerk's basic financial statements, which consist of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains other supplemental information in addition to the basic financial statements.

St. Helena Parish Clerk of Court
Greensburg, Louisiana

Management's Discussion and Analysis
As of and for the Year Ended June 30, 2010

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Clerk's finances in a manner similar to a private-sector business.

The Statement of Net Assets presents information on the Clerk's assets and liabilities using the accrual basis of accounting, in a manner similar to the accounting used by private business enterprises. The difference between the assets and liabilities is reported as net assets. Over time, the increases or decreases in net assets and changes in the components of net assets may serve as a useful indicator of whether the financial position of the Clerk is improving or deteriorating.

The Statement of Activities presents information showing how the Clerk's net assets changed during the most recent fiscal year, focusing on both the gross and net costs of various activities that are supported by the Clerk's various revenues. This is intended to summarize and simplify the reader's analysis of the cost of various governmental services.

In both of the government-wide financial statements, the Clerk's activities are of a single type:

Governmental activities - Most of the Clerk's basic services are reported here, and are financed primarily through charges for services.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Clerk, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance -related and legal requirements. The Clerk uses two categories of funds to account for financial transactions: governmental funds and fiduciary funds. Traditional users of governmental financial statements will find the fund financial statements presentation more familiar.

Governmental funds are used to account for most of the Clerk's basic services. However, unlike the government-wide financial statements, governmental fund financial statements focus on how money flows into and out of those funds and the balances that are left at year-end that are available for spending. These funds are reported using the modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Clerk's general government operations and the basic services it provides. Governmental fund information helps to determine whether there are more or fewer financial resources that can be spent in the near future to finance the Clerk's programs. The basic governmental fund financial statements can be found on pages 17 through 20 of this report.

Fiduciary funds are used to account for assets held on behalf of outside parties. The only funds accounted for in this category by the Clerk are agency funds. The agency funds account for assets held by the Clerk as an agent for others. These funds are custodial in nature and do not involve measurement of results of operations. The basic fiduciary fund financial statement can be found on page 21 of this report.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, there are differences in the information presented for governmental funds and for governmental activities in the government-wide financial statements. Review of these differences provides the reader of the financial statements insight on the long-term impact of the Clerk's immediate decisions on the current use of financial resources. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and change in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Notes to the Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

St. Helena Parish Clerk of Court
Greensburg, Louisiana

Management's Discussion and Analysis
As of and for the Year Ended June 30, 2010

Government-Wide Financial Analysis

As noted earlier, net assets may serve as a useful indicator of a government's financial position. The following table provides a summary of the Clerk's net assets for the current year as compared to the prior year. For more detailed information, see the Statement of Net Assets on page 14 of this report.

Net Assets
2010 and 2009

	Governmental Activities			
	June 30, 2010	June 30, 2009	Dollar Change	% Change
Assets				
Current and Other Assets	$ 191,783	$ 233,585	$ (41,802)	-17.90%
Capital Assets	352	969	(617)	-63.67%
Total Assets	192,135	234,554	(42,419)	-18.09%
Liabilities and Net Assets				
Other Liabilities	18,411	5,588	(12,823)	-229.47%
Total Liabilities	18,411	5,588	(12,823)	-229.47%
Net Assets				
Invested in Capital Assets, Net of Related Debt	352	969	(617)	-63.67%
Unrestricted	173,372	227,997	(54,625)	-23.96%
Total Net Assets	$ 173,724	$ 228,966	$ (55,242)	-24.13%

Approximately 99% of the Clerk's net assets are unrestricted and may be used to meet the Clerk's ongoing obligations to its citizens.

At the end of the current fiscal year, the Clerk was able to report positive balances in its sole category of net assets, governmental activities. The same held true for the prior fiscal year.

The major components of change for "Current and Other Assets" are a $43,161, decrease in cash and cash equivalents, and a $1,359 increase in "Accounts Receivable".

Capital assets decreased by $617, reflecting depreciation recorded on capital assets for the fiscal year.

The Clerk's activities decreased its total net assets by $55,242.

St. Helena Parish Clerk of Court
Greensburg, Louisiana

Management's Discussion and Analysis
As of and for the Year Ended June 30, 2010

In order to further understand what makes up the changes in net assets, the following table provides a summary of the results of the Clerk's activities for the current year as compared to the prior year. An analysis of the primary sources of these changes follows the table. For more information, see the Statement of Activities on page 15 of this report.

Changes in Net Assets
For the Years Ended June 30, 2010 and 2009

	Governmental Activities			
	June 30, 2010	June 30, 2009	Dollar Change	% Change
Revenues:				
Program Revenues:				
Charges for Services	$ 383,015	$ 469,322	$ (86,307)	-18.39%
General Revenues:				
Interest Income	680	773	(93)	-12.03%
Sale of Fixed Assets	5,000	-	5,000	100.00%
Total Revenues	388,695	470,095	(81,400)	-17.32%
Expenses:				
General Government	400,232	343,129	57,103	16.64%
Operating Services	28,697	21,938	6,759	30.81%
Materials and Supplies	10,483	9,931	552	5.56%
Travel and Education	3,908	2,124	1,784	83.99%
Depreciation	617	3,335	(2,718)	-81.50%
Total Expenses	443,937	380,457	63,480	16.69%
Changes in Net Assets	(55,242)	89,638	(144,880)	-161.63%
Beginning Net Assets	228,966	139,328	89,638	64.34%
Ending Net Assets	$ 173,724	$ 228,966	$ (55,242)	-24.13%

Governmental Activities

The Clerk's governmental net assets decreased by $55,242, or 24% of the prior year ending net assets to $173,724. The decrease in net assets is $144,880 less than the prior year increase. This difference is caused by a $81,400 decrease in revenues and a $63,480 increase in expenses.

Revenues were higher in the prior year due to the collection of old suits.

The increase in expenses is due primarily to increases in salary of $41,763, health insurance of $11,703and retirement of $13,215.

Fund Financial Analysis

As noted earlier, the Clerk uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the Clerk's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Clerk's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the Clerk's net resources available for spending at the end of the year.

At the end of the current year, the Clerk's governmental funds reported ending fund balance of $191,615 all of which was available for spending at the Clerk's discretion. This represents an decrease of $36,382 or 16% of the prior year's ending balance.

Fiduciary Funds

Fiduciary fund reporting focuses on net assets and changes in net assets. The only funds accounted for in this category by the Clerk are agency funds. The agency funds account for assets held by the Clerk as an agent for others. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The basic fiduciary fund financial statements can be found on page 21 of this report.

General Fund Budgetary Highlights

The St. Helena Parish Clerk of Court did not demonstrate legal compliance by adopting and amending its budget in accordance with provisions of the Local Government Budget Act.

As required by state law, actual revenues were within 5% of budgeted revenues and actual expenditures were within 5% of budgeted expenditures.

For the general fund, final actual revenue amounts exceeded budgeted revenues by $38,776. Final actual expenditures exceeded budgeted expenditures by $722.

For the general fund, original budgeted revenues and final budgeted revenues were $349,919. Original budgeted expenditures and final budgeted expenditures were $424,355.

Capital Assets

At the end of the fiscal year ending June 30, 2010, St. Helena Parish Clerk of Court had $352, (net of accumulated depreciation) recorded in capital assets. The changes in capital assets are presented in the table below.

	June 30, 2010	June 30, 2009
Capital Assets	$ 73,001	$ 94,041
Less: Accumulated Depreciation	72,649	93,072
Net Capital Assets	$ 352	$ 969

The Clerk did not have any asset additions during the current year.

The Clerk of Court sold the truck for $5,000 to the St. Helena Police Jury.

Other Factors Affecting the Clerk

The Clerk actively monitors revenues and expenses and attempts to provide services for the office based on existing revenues.

Contacting the Clerk's Financial Management

This financial report is designed to provide the Clerk's users with a general overview of the Clerk's finances and show the Clerk's accountability for the money it received. Question regarding this report or requests for additional information should be addressed to the St. Helena Parish Clerk of Court, St. Helena Parish Court House, Post Office Box 308, Greensburg, Louisiana 70441-0308, telephone (225) 222-4514.

Basic Financial Statements
Government-Wide Financial Statements

St. Helena Parish Clerk of Court
Greensburg, Louisiana

Statement A

Statement of Net Assets
June 30, 2010

	Governmental Activities
Assets	
Cash and Cash Equivalents	$ 161,497
Investments	25,000
Accounts Receivable	5,286
Capital Assets, Net	352
Total Assets	192,135
Liabilities	
Accounts Payable	168
Postemployment Healthcare Benefits Payable	18,243
Total Liabilities	18,411
Net Assets	
Invested in Capital Assets, Net of Related Debt	352
Unrestricted	173,372
Total Net Assets	$ 173,724

The accompanying notes are an integral part of this statement.

St. Helena Parish Clerk of Court
Greensburg, Louisiana

Statement B

Statement of Activities
For the Year Ended June 30, 2010

	Expenses	Program Revenues Charges for Services	Net Revenues (Expenses)
Governmental Activities:			
General Government	$ 400,232	$ 383,015	$ (17,217)
Operating Services	28,697	-	(28,697)
Materials and Supplies	10,483	-	(10,483)
Travel and Education	3,908	-	(3,908)
Depreciation	617	-	(617)
Total Governmental Activities	$ 443,937	$ 383,015	(60,922)
General Revenues			
Interest Income			680
Sale of Fixed Assets			5,000
Total General Revenues			5,680
Change in Net Assets			(55,242)
Net Assets, Beginning of Year			228,966
Net Assets, End of Year			$ 173,724

The accompanying notes are an integral part of this statement.

Basic Financial Statements

Fund Financial Statements

St. Helena Parish Clerk of Court
Greensburg, Louisiana

Statement C

Balance Sheet
Governmental Fund
June 30, 2010

	General Fund
Assets	
Cash and Cash Equivalents	$ 161,497
Investments	25,000
Accounts Receivable	5,286
Total Assets	$ 191,783
Liabilities and Fund Balance	
Liabilities:	
Accounts Payable	$ 168
Total Liabilities	168
Fund Balance:	
Unreserved Fund Balance	191,615
Total Fund Balance	191,615
Total Liabilities and Fund Balance	$ 191,783

The accompanying notes are an integral part of this statement.

St. Helena Parish Clerk of Court
Greensburg, Louisiana

Statement D

Reconciliation of the Governmental Fund Balance Sheet to the Government-Wide Statement of Net Assets
June 30, 2010

Fund Balances, Governmental Funds, Statement C	$ 191,615
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.	
Governmental capital assets net of depreciation	352
Other postemployment obligations liability is not due and payable in the current period, and therefore, is not reported in the funds.	(18,243)
Net Assets, Governmental Activities, Statement A	$ 173,724

The accompanying notes are an integral part of this statement.

St. Helena Parish Clerk of Court
Greensburg, Louisiana

Statement E

Statement of Revenues, Expenditures, and Change in Fund Balance
Governmental Fund
For the Year Ended June 30, 2010

	General Fund
Revenues:	
Court Costs, Fees, and Charges	$ 242,590
Fees for Recording Legal Documents	77,808
Fees for Certified Copies	18,781
Interest Earnings	680
Licenses and Permits	6,388
Other Revenues	17,648
Clerk's Supplemental Compensation	19,800
Total Revenues	383,695
Expenditures:	
Personal Services & Related Benefits	295,051
Clerk's Supplemental Compensation	19,800
Insurances	54,279
Operating Services	28,697
Materials and Supplies	10,483
Travel and Other Charges	3,908
Legal & Professional	5,081
Telephone	7,778
Total Expenditures	425,077
Excess (Deficiency) of Revenues over Expenditures	(41,382)
Other Financing Sources:	
Sale of Fixed Asset	5,000
Total Other Financing Sources	5,000
Net Change in Fund Balance	(36,382)
Fund Balance, Beginning of Year	227,997
Fund Balance, End of Year	$ 191,615

The accompanying notes are an integral part of this statement.

St. Helena Parish Clerk of Court
Greensburg, Louisiana

Statement F

Reconciliation of the Statement of Revenues, Expenditures and Change in Fund Balance of Governmental Funds to the Statement of Activities

For the Year Ended June 30, 2010

Net Change in Fund Balance, Governmental Funds, Statement E	$	(36,382)
Amounts reported for governmental activities in the statement of activities are different because:		
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activites the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense. These differences consist of:		
Depreciation Expense		(617)
The net change in the liability for postemployment healthcare benefits is reported in the govemment-wide statements, but not in the govemmental fund statements.		(18,243)
Change in Net Assets, Governmental Activities, Statement B	$	(55,242)

The accompanying notes are an integral part of this statement.

St. Helena Parish Clerk of Court
Greensburg, Louisiana

Statement G

Statement of Fiduciary Net Assets
June 30, 2010

	Advance Deposit Fund	Registry of Court Fund	Total
Assets			
Cash and Cash Equivalents	$ 77,563	$ 199,007	$ 276,570
Total Assets	$ 77,563	$ 199,007	$ 276,570
Liabilities and Net Assets			
Liabilities			
Held in Trust for Taxing Bodies and Others	$ 77,563	$ 199,007	$ 276,570
Total Liabilities	77,563	199,007	276,570
Net Assets	-	-	-
Total Net Assets	-	-	-
Total Net Assets and Liabilities	$ 77,563	$ 199,007	$ 276,570

The accompanying notes are an integral part of this statement.

Notes to the Financial Statements

St. Helena Parish Clerk of Court
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year Ended June 30, 2010

Introduction

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

1. Summary of Significant Accounting Policies

A. Basis of Presentation

The accompanying basic financial statements of the St. Helena Parish Clerk of Court have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The accompanying basic financial statements have been prepared in conformity with *GASB Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, issued in June 1999.

B. Reporting Entity

The Clerk of Court is an independently elected official; however, the Clerk of Court is fiscally dependent on the St. Helena Parish Police Jury. St. Helena Parish Police Jury maintains and operates the parish courthouse in which the Clerk of Court's office is located and provides funds for equipment and furniture of the Clerk of Court's office. Because the Clerk of Court is fiscally dependent on the police jury, the Clerk of Court was determined to be a component unit of the St. Helena 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.

C. Fund Accounting

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

Governmental Funds

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

General Fund- the primary operating fund of the Clerk which accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to Clerk's policy.

Fiduciary Funds - focuses on net assets and changes in net assets. The funds accounted for in this category by the Clerk are agency funds.

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 litigants after all court costs have been paid.

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 judgement has been rendered in court litigation. Withdrawals of the funds can be made only upon order of the court.

The Civil Jury Fund accounts for civil jury fees transferred from the Advance Deposit Fund and paid to civil jurors. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus but use the accrual basis of accounting.

D. Measurement Focus/Basis of Accounting

Basic Financial Statements - Government-Wide Financial Statements

The statement of net assets and the statement of activities display information about the Clerk as a whole. These statements include all the non-fiduciary activities of the Clerk with most of the interfund activities removed. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange or exchange-like transactions are recognized in accordance with the requirements of *GASB Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions.*

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Interest earnings and other revenues not properly included among program revenues are reported instead as general revenues.

The Clerk does not allocate indirect expenses.

Basic Financial Statements - Governmental Funds

The amounts reflected in the General Fund are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and change in fund balance report on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of the Clerk of Court's operations.

The amounts reflected in the General Fund use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Clerk of Court considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgements which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Revenues from recordings, copies, and other services are recognized when they become measurable and available as net current assets (i.e. when the service is performed). 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.

Reconciliation

Explanation of differences between the governmental fund balance sheet and the government-wide statement of net assets is presented in Statement D of the basic financial statements. Explanation of differences between the governmental fund statement of revenues, expenditures and changes in fund balance and the government-wide statement of activities is presented in Statement F of the basic financial statements.

E. Budgets

The Clerk uses the following budget practices:

1) The Clerk of Court prepares a budget at the beginning of each fiscal year based upon prior year expenditures and anticipated revenues for the budget year.

2) The proposed budget is prepared on the modified accrual basis (GAAP) of accounting and is made available for public inspection at least 15 days prior to the beginning of each fiscal year.

3) Appropriations lapse at the end of each fiscal year.

4) The Clerk has the authority to make changes or amendments within various budget classifications.

The budget for the fiscal year ending June 30, 2010 was not prepared until after the start of the fiscal year. The budget was not available for public inspection which resulted in a budget violation. The budget was not amended.

The following fund had expenditures over appropriations for the fiscal year ended June 30, 2010:

Fund	Original Budget	Final Budget	Actual	Unfavorable Variance
General Fund	$ 424,355	$ 424,355	$ 425,077	$ 722

The unfavorable variance did not result in a budget violation.

F. Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Under state law, the Clerk of Court may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

G. Investments

Investments are limited by Louisiana Revised Statute (R.S.) 33:2955 and the clerk's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. At June 30, 2010, the Clerk had a Certificate of Deposit with an original maturity that exceeded 90 days in the amount of $25,000. Interest earned on the certificate is paid to the General Fund on a monthly basis. The certificate of deposit is classified as an investment.

H. Inventories

The Clerk of Court uses the purchase method for accounting for expendable supplies whereby expenditures are recognized when the items are purchased. The Clerk of Court did not record any inventory at June 30, 2010.

I. Prepaid Items

The Clerk of Court did not record any prepaid items at June 30, 2010.

J. Capital Assets

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation.

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

Description	Estimated Lives
Furniture	7
Equipment	5
Vehicles	5
Computers and Software	5

K. Compensated Absences

The Clerk of Court's office has the following policy relating to vacation and sick leave:

All employees of the Clerk of Court's office earn one to two weeks of vacation leave each year depending on the length of service. Unused vacation leave may not be carried forward. In addition, employees are granted sick leave each year on a case-by case basis.

The cost of leave privileges, in accordance with GASB Statement No. 16, is recognized as a current expenditure in the Clerk's Salary Fund when leave is actually taken, and is not accrued as a liability.

L. Restricted Net Assets

For the government-wide statement of net assets, net assets are reported as restricted when constraints placed on net assets use are either:

- externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; and
- imposed by law through constitutional provisions or enabling legislation.

When both restricted and unrestricted resources are available for use, it is the Clerk's policy to use restricted resources first, then unrestricted resources as they are needed.

M. Fund Equity

In the fund financial statements, 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.

Louisiana Revised Statute 13:785 requires that every four years (at the close of the term of office) the Clerk of Court must pay the parish treasurer the portion of the General Fund's fund balance that exceeds one-half of the revenues of the clerk's last year of his term of office, which amount shall be limited to no more than that which is received by the Clerk in accordance with R.S. 13:784(A) during his term of office.

At June 30, 2010, there was no amount due the parish treasurer as this was not the last year of the clerk's four-year term of office, and no determination of the amount that will be due, if any, can be made at this time.

N. Estimates

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

O. Change in Accounting Principles

For the fiscal year ended June 30, 2010 the Clerk prospectively implemented the provisions of Governmental Accounting Standards Board Statement No. 45 Accounting and Financial Reporting by Employers for Post-Employment Benefits Other than Pensions.

2. Cash and Cash Equivalents

At June 30, 2010, the Clerk of Court had cash and cash equivalents (book balances) totaling $438,067 as follows:

Demand Deposits	$	97,049
Louisiana Asset Management Pool		341,018
Total	$	438,067

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. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At June 30, 2010, the Clerk of Court had $133,277 in deposits (collected bank balances). These deposits are secured from risk by $133,277 of federal deposit insurance.

At June 30, 2010, the Clerk of Court had $341,018 in deposits in LAMP. In accordance with GASB Codification Section 150.165, the assets held in LAMP at June 30, 2010, are not categorized in the three risk categories provided by GASB Codification Section 150.164 as described in the investment footnote three below, because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form. The LAMP assets are considered to be cash equivalents. LAMP is administered by LAMP, Inc., a nonprofit corporation organized under the state laws of the state of Louisiana, which was formed by an initiative of the State Treasurer in 1993. The corporation is governed by a board of directors comprising the State Treasurer, representatives from various organizations of local government, the Government Finance Office Association of Louisiana, and the Society of Louisiana CPAs. Only local governments having contracted with LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. Government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the value of the pool shares.

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

GASB Statement No. 40 Deposit and Investment Risk Disclosure, requires disclosure of credit risk, custodial credit risk, concentration of credit risk, interest rate risk, and foreign currency risk for all public entity investments.

LAMP is a 2a7-like investment pool. The following facts are relevant for a 2a7 investment pools:

- Credit Risk: LAMP is rated AAAm by Standard & Poor's.
- Custodial Credit Risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.
- Concentration of Credit Risk: Pooled investments are excluded from the 5 percent disclosure requirement.
- Interest Rate Risk: 2a7-like investment pools are excluded from this disclosure requirement, per paragraph 15 of the GASB 40 statement.
- Foreign Currency Risk: Not applicable to 2a7-like pools.

3. Investments

Investments are categorized into three categories of credit risk:
1. Insured or registered, or securities held by the Clerk of Court or its agent in the clerk's name
2. Uninsured and unregistered, with securities held by the counter party's trust department or agent in the clerk's name
3. Uninsured and unregistered, with securities held by the counter party, or by its trust department or agent but not in the clerk's name

At fiscal year-end, the Clerk of Court's investment balances were as follows:

Type of Investment	Category	Fair Value	Carrying Amount
Certificate of Deposit	1	$ 25,000	$ 25,000

These deposits are secured from risk by $25,000 of federal deposit insurance.

Interest Rate Risk: The Clerk of Court does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value arising from increasing interest rates.

3. Receivables

The receivables of $5,286 at June 30, 2010, are as follows:

Charges for Services	$ 5,286

The Clerk considers all receivables to be collectible; therefore, no allowance has been established for doubtful accounts.

4. Capital Assets

Capital assets and depreciation activity as of and for the year ended June 30, 2010, for governmental activities are as follows:

Description	Balance 7/1/09	Additions	Deletions	Balance 6/30/10
Furniture	$ 1,899	$ -	$ -	$ 1,899
Equipment	403	-	250	153
Vehicles	20,790	-	20,790	-
Computers and Software	70,949	-	-	70,949
Total Capital Assets Being Depreciated	94,041	-	21,040	73,001
Less Accumulated Depreciation	93,072	617	21,040	72,649
	$ 969	$ 617	$ -	$ 352

5. Pension Plan

Plan Description. Substantially all employees of the Clerk of Court's office are members of the Louisiana Clerk of Court's 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, 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 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 by obtained by writing to the Louisiana Clerk of Court's Retirement and Relief Fund, 11745 Bricksome Avenue, Suite B1, Baton Rouge, Louisiana 70816, or by calling (225) 293-1162.

Funding Policy. Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the Clerk of Court is required to contribute at an actuarially determined rate. The rate, at June 30, 2010, is 14.75 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the St. Helena 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 St. Helena Parish Clerk of Court's contributions to the System for the years ended June 30, 2010, 2009, and 2008, were $37,258, $38,734 and $36,406 respectively, equal to the required contributions for each year.

6. Other Post Employment Benefits

Plan Description. The Clerk's defined benefit postemployment health care plan ("the Retiree Health Plan") provides medical, dental and life insurance benefits to eligible retired employees and their beneficiaries. The Retiree Health Plan is affiliated with the Louisiana Clerks of Court Insurance Trust ("LCCIT"), an agent multiple-employer postemployment healthcare plan administered by the Louisiana Clerks of Court Association.

Funding Policy. The contribution requirements of plan members and the Clerk are established and may be amended by the LCCIT board of trustees. The Clerk contributes 50% of the cost of the current-year premiums for eligible retired plan members and 0% of the cost for retired plan members' spouses and dependent children. For fiscal year 2010, the Clerk contributed $3,112 to the plan and the retirees contributed $10,032.

Annual OPEB Cost and Net OPEB Obligation. For 2010, the Clerk's annual other postemployment benefit ("OPEB") cost (expense) is calculated based on the annual required contribution of the employer ("ARC"), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents the level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the Clerk's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the Clerk's net OPEB obligation to the Retiree Health Plan:

Annual Required Contribution	$21,356
Interest on Net OPEB Obligation	0
Adjustment to Annual Required Contribution	0
Annual OPEB Cost (Expense)	21,356
Contributions Made	(3,112)
Increase in Net OPEB Obligation	18,243
Net OPEB Obligation – beginning of year	0
Net OPEB Obligation – end of year	$18,243

The Clerk's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year 2010 is as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
6/30/2010	$21,356	14.6%	$ 18,243

Funded Status and Funding Progress. As of June 30, 2009, the actuarial accrued liability for benefits was 245,674, all of which was unfunded. The covered payroll (annual payroll of active employees covered by the plan) was $214,889, and the ratio of the unfunded actuarial accrued liability to the covered payroll was 114.3%.

The projection of future benefit payments for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of events into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funding status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of the plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for the benefits.

Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the June 30, 2009 actuarial valuation, the entry age actuarial cost method was used. Based on the Clerk's short-term investment portfolio, a discount rate of 4.0% was used. In addition, the actuarial assumptions included an annual healthcare cost trend rate of 10% initially, reduced by decrements to an ultimate rate of 5.5% after 10 years. The Clerk's unfunded actuarial liability is being amortized as a level percentage of projected payroll on an open basis over 30 years.

REQUIRED SUPPLEMENTARY INFORMATION
Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) – Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage Of Covered Payroll ((b-a)/c)
6/30/2009	$ 0	$245,674	$245,674	0.0%	$214,889	114.3%

7. Accounts and Other Payables

	General Fund	Fiduciary Funds	Totals
Accounts	$ 168	$ -	$ 168
OPEB	18,243	-	18,243
Held in Trust for Taxing Bodies and Others	-	276,570	276,570
Total	$ 18,411	$ 276,570	$ 294,981

8. Short-Term Debt

The Clerk of Court did not have any short-term debt at June 30, 2010.

9. Leases

The Clerk of Court did not have any leases at June 30, 2010.

10. Long-Term Obligations

The Clerk of Court did not have any long-term obligations at June 30, 2010.

11. Related Party Transactions

The Clerk of Court did not have any related party transactions at June 30, 2010.

12. Risk Management

The Clerk is exposed to various risks of loss related to theft, damage, or destruction of assets, torts, errors and omissions, injuries, natural disasters, and many other unforeseeable events. The Clerk purchases commercial insurance policies and bonds for any and all claims related to the aforementioned risks. The

Clerk's payment of the insurance policy deductible is the only liability associated with these policies and bonds. There has been no significant decrease in insurance coverage from prior years, and the amount of settlements has not exceeded the insurance coverage for the past three fiscal years.

13. Litigation and Claims

The Clerk of Court did not have any litigation or claims at June 30, 2010.

14. On-Behalf Payments

The Clerk of Court received $19,800 from the Clerk's Supplemental Compensation Fund. The payments are recorded as Clerk's Supplemental Compensation revenue and expenditure in the financial statements.

15. Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, October 1, 2010, and determined that no events occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

Required Supplemental Information (Part II)

St. Helena Parish Clerk of Court
Greensburg, Louisiana

Schedule 1

Budgetary Comparison Schedule - General Fund
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts: GAAP Basis	Variance with Final Budget: Favorable (Unfavorable)
Revenues:	Original	Final		
Court Costs, Fees, and Charges	$ 239,364	$ 239,364	$ 242,590	$ 3,226
Fees for Recording Legal Documents	62,402	62,402	77,808	15,406
Fees for Certified Copies	18,792	18,792	18,781	(11)
Interest Earnings	453	453	680	227
Licenses and Permits	5,500	5,500	6,388	888
Other Revenues	23,408	23,408	17,648	(5,760)
Clerk's Supplemental Compensation	-	-	19,800	19,800
Total Revenues	349,919	349,919	383,695	33,776
Expenditures:				
Personal Services & Related Benefits	313,570	313,570	295,051	18,519
Clerk's Supplemental Compensation	-	-	19,800	(19,800)
Insurances	51,210	51,210	54,279	(3,069)
Operating Services	11,925	11,925	28,697	(16,772)
Materials and Supplies	5,600	5,600	10,483	(4,883)
Travel and Other Charges	2,725	2,725	3,908	(1,183)
Legal & Professional	15,000	15,000	5,081	9,919
Telephone	7,000	7,000	7,778	(778)
Repairs & Maintenance	17,325	17,325	-	17,325
Total Expenditures	424,355	424,355	425,077	(722)
Excess (Deficiency) of Revenues over Expenditures	(74,436)	(74,436)	(41,382)	33,054
Other Financing Sources:				
Sale of Fixed Asset	-	-	5,000	5,000
Total Other Financing Sources	-	-	5,000	5,000
Net Change in Fund Balance	(74,436)	(74,436)	(36,382)	38,054
Fund Balance, Beginning of Year	44,458	44,458	227,997	(183,539)
Fund Balance, End of Year	$ (29,978)	$ (29,978)	$ 191,615	$ (145,485)

See auditor's report.

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*

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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*

Beverly Gordon, Clerk of Court
St. Helena Parish Clerk of Court
Post Office Box 308
Greensburg, Louisiana 70441

I have audited the accompanying financial statements of the governmental activities, the general fund, and the aggregate remaining fund information of the St. Helena Parish Clerk of Court, Greensburg, Louisiana, a component unit of the St. Helena Parish Police Jury, as of and for the year ended June 30, 2010, which collectively comprise the St. Helena Parish Clerk of Court's basic financial statement, and have issued my report thereon dated October 1, 2010. 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.

Internal Control over Financial Reporting

In planning and performing my audit, I considered St. Helena Parish Clerk of Court's internal control over financial reporting as a basis for designing my auditing procedures 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 St. Helena Parish Clerk of Court's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the St. Helena Parish Clerk of Court's internal control over financial reporting.

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 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.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. However, I identified certain deficiencies in internal control over financial reporting, described in the accompanying schedule of current year audit findings as 2010-1that I consider to be a material weakness in internal control over financial reporting.

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 did not identify any deficiencies in internal control over financial reporting that I consider to be significant deficiencies.

Beverly Gordon, Clerk of Court
St. Helena Parish Clerk of Court

Compliance and Other Matters

As part of obtaining reasonable assurance about whether St. Helena Parish Clerk of Court's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and 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 one instance of a noncompliance that is required to be reported under *Government Auditing Standards* described in the accompanying schedule of current year audit findings as 2010-2.

This report is intended solely for the information of management and the Office of the Legislative Auditor, State of Louisiana, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed to the Legislative Auditor as a public document.

Phil Hebert

Phil Hebert, CPA
A Professional Accounting Corporation

October 1, 2010

St. Helena Parish Clerk of Court
Greensburg, Louisiana

Schedule of Prior Year Findings
For the Year Ended June 30, 2010

Internal Control

2009-1 Accountant cannot prepare financial statements

Condition:
As part of the audit engagement, the auditor drafted the financial statements for the Clerk of Court.

Recommendation:
I recommend the Clerk of Court review the cost benefit of hiring an accountant with the technical skills to prepare the basic financial statements of the St. Helena Parish Clerk of Court in conformity with the accounting principles generally accepted in the United States of America as applied to governmental units.

Resolved: No
See Finding 2010-1

This Schedule has been prepared by management

St. Helena Parish Clerk of Court
Greensburg, Louisiana

Schedule of Current Year Audit Findings
For the Year Ended June 30, 2010

I have audited the basic financial statements of the St. Helena Parish Clerk of Court as of and for the year ended June 30, 2010, and have issued my report thereon dated October 1, 2010. 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 June 30, 2010 resulted in an unqualified opinion.

Section I - Summary of Auditor's Reports

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

Internal Control
Material Weakness, Yes Significant Deficiencies, No

Compliance
Compliance Material to Financial Statements, Yes

b. Federal Awards

Not Applicable

Was a management letter issued?, No

Section II - Financial Statement Findings

Internal Control

2010-1 Accountant cannot prepare financial statements

Criteria: The Clerk of Court must prepare the basic financial statements of the St. Helena Parish Clerk of Court in conformity with accounting principles generally accepted in the United States of America as applied to governmental units.

Condition: As part of the audit engagement, the auditor drafted the financial statements for the Clerk of Court.

Cause: The St. Helena Parish Clerk of Court's job description for accountant does not require the accountant to prepare basic financial statements in conformity with accounting principles generally accepted in the United States of America.

Effect: The St. Helena Parish Clerk of Court's accountant does not have the ability to prepare the basic financial statements of the St. Helena Parish Clerk of Court in conformity with accounting principles generally accepted in the United States of America as applied to governmental units.

Recommendation: Management made a conscious decision to accept the degree of risk of not having an accountant who can draft the basic financial statements. No recommendation is necessary.

St. Helena Parish Clerk of Court
Greensburg, Louisiana

Schedule of Current Year Audit Findings
For the Year Ended June 30, 2010

Compliance

2010-2 Budget Preparation Violation

Criteria:

R.S. 39:1305

A budget message signed by the budget preparer for the general fund and each special revenue fund shall include a summary description of the proposed financial plan, policies and objectives, assumptions, budgetary basis, and a discussion of the most important features.

The budget document shall include a statement for the general fund and each special revenue fund showing:

Estimated fund balances at beginning of year;
Estimate of all receipts and revenues to be received;
The revenue itemized by source;
The recommended expenditures itemized by department, function and character;
The other funding sources and uses;
The estimated fund balance at the end of the fiscal year;

R.S. 39:1306
The political subdivision's budget shall be completed and submitted to the governing authority of that political subdivision and made available for public inspection no later than 15 days prior to the beginning of each fiscal year,

Condition: The budget was not prepared 15 days prior to the beginning of the fiscal year. The budget did not contain a budget message signed by the preparer. The estimated fund balance at the beginning of the year was actually equal to the cash balance in the operating account and not the fund balance.

Cause: Since the Clerk's expenditures do not meet the $500,000 threshold and they do not have to advertise as required under R.S. 39:1307 they did not realize that all other public participation rules apply including the adoption of the budget and amendments and the opportunity for public inspection.

Effect: The Clerk of Court is not in compliance with the local government budget act.

Recommendation: I recommend the Clerk comply with the local government budget act.

St. Helena Parish Clerk of Court
Greensburg, Louisiana

Management's Corrective Action Plan
For the Year Ended June 30, 2010

Internal Control

2010-1 Accountant cannot prepare financial statements

Recommendation: Management made a conscious decision to accept the degree of risk because of cost and other considerations. No recommendation is necessary.

Planned Corrective Action
The Clerk has considered the cost benefit of hiring an accountant with the technical skill to prepare the basic financial statements of the St. Helena Parish Clerk of Court in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The cost of hiring an accountant with the technical skill to prepare the financial statements is greater than the benefit. The Clerk will continue to have the Auditor draft the financial statements. Responsible party is Beverly Gordon, (225) 222- 4521.

Compliance

2010-2 Budget Preparation Violation

Recommendation: I recommend the Clerk comply with the local government budget act.

Planned Corrective Action: The Clerk has been advised of the requirements of the local government budget act. Effective immediately she will comply with the local government budget act. Responsible party is Beverly Gordon, (225) 222- 4521.