

**ST. TAMMANY PARISH CONSTABLE OF WARD/DISTRICT 3  
COVINGTON, LA**

**As of and for the Year  
Ended December 31, 2022**

*Minda B. Raybourn*

*Certified Public Accountant*

*Limited Liability Company*

820 11<sup>TH</sup> AVENUE  
FRANKLINTON, LOUISIANA 70438

# Minda B. Raybourn

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Limited Liability Company*

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MEMBER  
AICPA

MEMBER  
LCPA

The Honorable Richard E. Moore  
St. Tammany Parish Constable of Ward/District 3  
Covington, LA

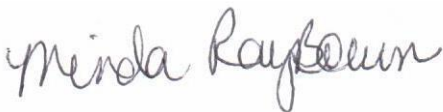
The Constable is responsible for the accompanying financial statements of St. Tammany Parish Constable of Ward/District 3, which comprise the statement of net position-cash basis as of December 31, 2022, and the related statement of activities—cash basis for the year then ended, and for determining that the cash basis of accounting is an acceptable financial reporting framework. I have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by the owner. Accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The Constable has elected to omit substantially all the disclosures ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Constable's assets, liabilities, net position, revenues, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The supplementary contained in Schedule I is presented for the purposes of additional analysis and is not a required part of the basis financial statements. The supplementary information has been compiled from information that is the representation of management. I have not audited or reviewed the supplementary information, and accordingly, do not express an opinion, a conclusion, nor provide any assurance on such supplementary information.

I am not independent with respect to St. Tammany Parish Constable of Ward/District 3.



Minda B. Raybourn  
Certified Public Accountant

Franklinton, Louisiana

August 8, 2023

**ST. TAMMANY PARISH CONSTBLE OF WARD/DISTRICT 3  
 COVINGTON, LOUISIANA  
 STATEMENT OF NET POSITION  
 December 31, 2022**

	Governmental Activities
<b>Assets</b>	
Cash in Banks	\$ 1,679
Total Assets	1,679
 <b>Liabilities</b>	
Accounts payable	-
Total Liabilities	-
 <b>Net Position</b>	
Unrestricted	1,679
Total Net Position	\$ 1,679

See accountant's compilation report.

**ST. TAMMANY PARISH CONSTBLE OF WARD/DISTRICT 3  
COVINGTON, LOUISIANA  
STATEMENT OF ACTIVITIES  
For the Year Ended December 31, 2022**

	GENERAL FUND	GARNISHMENT FUND
<b>Cash Receipts</b>		
Garnishments Collected	\$ -	\$ 190,266
State and Parish Salary	9,720	-
Fees Collected	41,941	-
<b>Total Cash Receipts</b>	51,661	190,266
 <b>Cash Disbursements</b>		
Garnishments Paid to Others	-	178,266
Operating Expenditures	33,024	-
Materials and Supplies	3,001	-
Auto and Travel	2,778	-
Cost of Equipment Purchased	926	-
<b>Total Cash Disbursements</b>	39,729	178,266
 <b>Balance Available</b>	11,932	12,000
 Amount retained for constable compensation	24,220	-
Amount paid to employees	-	12,000
<b>Total Paid For Compensation</b>	24,220	12,000
 <b>Increase (Decrease) in Fund Balance</b>	(12,288)	-
 <b>Fund Balance, Beginning of Year</b>	13,307	660
 <b>Fund Balance, End of Year</b>	\$ 1,019	\$ 660

See accountant's compilation report.

## SUPPLEMENTARY INFORMATION

Schedule 1

Richard Moore, Constable  
St. Tammany Parish Constable  
of Ward/District 3  
Covington, Louisiana  
For the Year Ended December 31, 2022

Schedule of Compensation, Benefits and Other Payments to the Constable

Purpose	Amount
Salary	\$ 9,720
Benefits-insurance	
Benefits-retirement	
Benefits-other (describe)	
Benefits-other (describe)	
Car allowance	
Vehicle provided by government (enter amount reported on W-2)	
Per diem	
Reimbursements	
Travel	
Registration fees	
Conference travel	
Housing	
Unvouchered expenses (example: travel advances, etc.)	
Special meals	
Other	
Total	<u>\$ 9,720</u>

See accountant's compilation report.

**Finding 2022-001 Late Submittal of Audit Report**

**Criteria:** Local auditees must engage a CPA firm approved by Louisiana Legislative Auditors to perform its audit or other engagement no later than sixty days after its fiscal year end. The statutory due date is six months after the fiscal year end.

**Condition:** The audit report was submitted past the statutory due date.

**Cause:** The agency submitted the records to the accountant in Mid-June 2023.

**Effect:** Noncompliance with state audit law.

**Recommendation:** The agency should have a policy in place to engage a CPA for the yearly engagement 30 days before the effective fiscal year end. The agency should have the accounting records ready two months after the fiscal year end for the annual engagement.

**Management Response:** The agency will implement the auditor's recommendation.