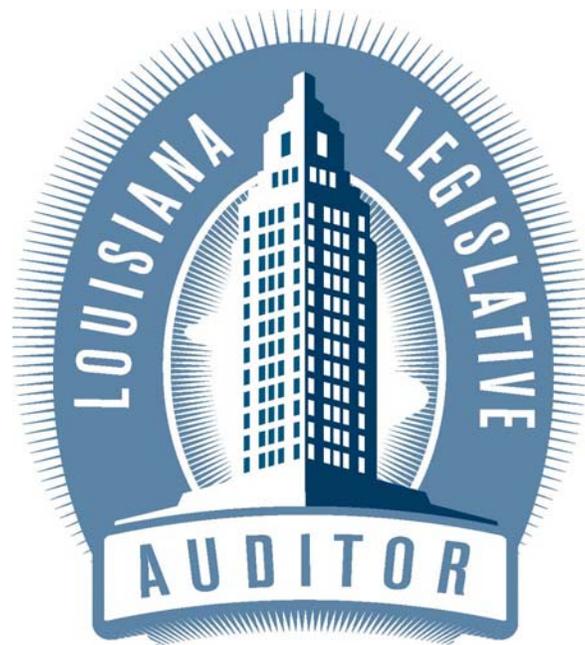


ST. TAMMANY PARISH
CLERK OF COURT



ADVISORY SERVICES
PROCEDURAL REPORT
ISSUED JANUARY 3, 2018

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Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report is available for public inspection at the Baton Rouge office of the Louisiana Legislative Auditor and at the office of the parish clerk of court.

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Louisiana Legislative Auditor

Daryl G. Purpera, CPA, CFE



St. Tammany Parish Clerk of Court

January 2018

Audit Control # 70170060

Introduction

The Louisiana Legislative Auditor performed certain procedures at the St. Tammany Parish Clerk of Court (Clerk) to address the requirements of Act 774 of the 2014 Regular Legislative Session, as amended. The primary purpose of our procedures at the Clerk's office was to assist the Clerk in evaluating certain controls that the Clerk uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and overall accountability over public funds. Our procedures were more limited than an audit; therefore, we are not issuing an opinion on the Clerk's financial statements nor the effectiveness of the Clerk's internal control over financial reporting and compliance.

Results of Our Procedures

Our procedures addressed selected controls and transactions in 2017 related to written policies and procedures, credit cards, and advance deposit funds.

1. Written Policies and Procedures

We reviewed the Clerk's written policies and procedures over significant operational areas and did not identify any significant deficiencies.

2. Credit Cards

We reviewed selected credit card statements and supporting documentation. We did not identify any exceptions related to receipts or other documentation supporting credit card transactions. During our review of credit card statements, we observed evidence that management was reviewing statements prior to making payments; however, we recommended that management also initial and date each statement after reviewing.

3. Advance Deposit Funds

We reviewed documentation relating to the Clerk's Advance Deposit Funds, including evidence that the Clerk was refunding deposits within statutory timeframes or remitting

to the State Treasurer's Unclaimed Property division. We also traced selected account balances from system reports to supporting documentation and verified that system balances were reconciled to cash. Based on our review, we did not identify any significant concerns.

Under Louisiana Revised Statute 24:513, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,

A handwritten signature in blue ink that reads "Daryl G. Purpera". The signature is written in a cursive, flowing style.

Daryl G. Purpera, CPA, CFE
Legislative Auditor

DGP/aa

STPCLERKOF COURT

APPENDIX A

Management's Response



Melissa R. Henry

CLERK OF COURT
22nd Judicial District Court
Parish of St. Tammany

Response to recommendation 2017-02

The following practices will be implemented to improve controls over credit card usage:

- When reviewing the monthly credit card statements, Management will initial and date each credit card statement after the review.

Melissa R. Henry

Melissa R. Henry
St. Tammany Parish Clerk of Court
12/14/2017