

ST. TAMMANY PARISH SHERIFF



ADVISORY SERVICES  
PROCEDURAL REPORT  
ISSUED DECEMBER 23, 2019

**LOUISIANA LEGISLATIVE AUDITOR  
1600 NORTH THIRD STREET  
POST OFFICE BOX 94397  
BATON ROUGE, LOUISIANA 70804-9397**

**LEGISLATIVE AUDITOR**  
DARYL G. PURPERA, CPA, CFE

**FIRST ASSISTANT LEGISLATIVE AUDITOR/  
LOCAL GOVERNMENT AUDIT SERVICES**  
THOMAS H. COLE, CPA

**DIRECTOR OF LOCAL GOVERNMENT SERVICES**  
BRADLEY D. CRYER, CPA

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 online at [www.lla.la.gov](http://www.lla.la.gov).

This document is produced by the Louisiana Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. One copy of this public document was produced at an approximate cost of \$0.20. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31. This report is available on the Legislative Auditor's website at [www.lla.la.gov](http://www.lla.la.gov). When contacting the office, you may refer to Agency ID No. 3117 or Report ID No. 70190064 for additional information.

In compliance with the Americans With Disabilities Act, if you need special assistance relative to this document, or any documents of the Legislative Auditor, please contact Elizabeth Coxe, Chief Administrative Officer, at 225-339-3800.

---

# Louisiana Legislative Auditor

Daryl G. Purpera, CPA, CFE

St. Tammany Parish Sheriff



December 2019

Audit Control # 70190064

---

## Introduction

The Louisiana Legislative Auditor performed certain procedures at the St. Tammany Parish Sheriff's Office (Sheriff) to address the requirements of Act 774 of the 2014 Regular Legislative Session, as amended. The primary purpose of our procedures was to assist the Sheriff in evaluating certain controls the Sheriff 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 Sheriff's financial statements nor the effectiveness of the Sheriff's internal control over financial reporting and compliance.

## Results of Our Procedures

---

### Current-year Results

#### 1. Non-payroll Disbursements

We interviewed Sheriff's employees, reviewed policies and procedures, observed daily operations, and reviewed documentation supporting nine non-payroll disbursements. We assessed whether disbursement job duties were properly segregated and disbursements matched the related original invoice/billing statement and complied with policy.

Results: We did not identify any exceptions.

#### 2. Credit Cards and Fuel Cards

We reviewed written policies and procedures over credit cards and selected six of the 13 Sheriff's credit cards for testing. We then selected one monthly statement for each card selected and reviewed the supporting documentation for each transaction on the statement. We observed each transaction's supporting documentation and documented business/public purpose.

Results: We noted that policies and procedures did not define authorized credit card users or procedures for lost credit cards. Also, although the Sheriff has a system to review and approve all credit card statements and supporting documentation, management did not document its review in writing of all credit card statements.

Recommendations: Management should update its existing written policies and procedures to further define authorized users and procedures for lost cards. Also, management should document its review of all monthly statements and supporting documents in writing.

Management provided a plan of corrective action (see Appendix A).

### **3. Disaster Recovery/Business Continuity**

We obtained and reviewed written policies and procedures relating to information system disaster recovery/business continuity. We also analyzed the Sheriff's backup processes and observed whether antivirus and operating system software was up-to-date.

Results: We did not identify any exceptions.

### **4. Inmate Belongings**

We obtained a listing of inmates booked into and transferred from the St. Tammany Parish Prison during the fiscal year ended June 30, 2019. We selected five bookings and five transfers and observed whether documentation of inmates' belongings was maintained and whether money in the possession of inmates at the time of booking was timely deposited and credited to the inmates' accounts.

Results: We did not identify any exceptions.

### **5. Evidence/Property Room Controls**

We selected five case numbers, obtained identifying information relating to the case numbers, and traced to the physical location of the property in the evidence room. We then selected five property items in the evidence room and traced to related case numbers in the tracking system.

Results: We did not identify any exceptions.

### **6. Court Fine/Fee Distributions**

We reviewed two months of disbursement documentation for fines and fees collected on behalf of recipient agencies to assess the sufficiency of detail in the disbursement documentation. Such detailed disbursement information, including case numbers or defendant names, may be used by recipient agencies to reconcile internal records and/or determine the completeness of receipts over time.

Results: Although the Sheriff does not provide detailed disbursement documentation to recipient agencies as a matter of routine, such information is available and can be provided to recipient agencies.

Recommendation: We recommend that the Sheriff notify recipient agencies that detailed disbursement documentation is available upon request.

Management provided a plan of corrective action (see Appendix A).

**7. Controls over Confidential Informant/Undercover Funds**

We selected five purchase orders and compared to the Sheriff's written policies and procedures over confidential information/undercover funds.

Results: While no inappropriate uses of funds were identified, we noted that Sheriff's employees did not always follow existing policies and procedures.

Recommendation: We recommend that the Sheriff enforce existing policies and procedures over confidential informant/undercover funds.

Management provided a plan of corrective action (see Appendix A).

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 style.

Daryl G. Purpera, CPA, CFE  
Legislative Auditor

DGP/ch

STPSO 2019



## **APPENDIX A: MANAGEMENT'S RESPONSE**





# St. Tammany Parish Sheriff's Office

## RANDY SMITH, Sheriff

PROFESSIONALISM • INTEGRITY • ACCOUNTABILITY • PUBLIC TRUST

December 13, 2019

Agreed Upon Procedures Report  
Management's Response to findings  
Period July 1, 2018 – June 30, 2019

1. **NON-PAYROLL DISBURSEMENTS**  
NO RESPONSE NECESSARY

2. **CREDIT CARDS AND FUEL CARDS**

**Results:** *We noted that policies and procedures did not define authorized credit card users or procedures for lost credit cards. Also, although the Sheriff has a system to review and approve all credit card statements and supporting documentation, management did not document its review in writing of all credit card statements.*

**Recommendations:** *Management should update its existing written policies and procedures to further define authorized users and procedures for lost cards. Also, management should document its review of all monthly statements and supporting documents in writing.*

**Management's Response:**

STPSO creates purchase requisitions, which follow a predesigned electronic approval process through multiple layers of rank. The approval process results in the purchase being rejected or approved. If approved, a purchase order is issued and the order is placed. This purchase process is followed for credit card purchases as well as other forms of payment.

As stated, credit card statements are reviewed, checked for accuracy and proper documentation prior to payment. Management will update the written policy to reflect these steps and require management's written approval on the payment of all credit cards including purchase order required cards such as The Home Depot and Sam's Club. Additionally, our updated policy will define authorized credit card users and document procedures for lost or stolen credit cards.

3. **DISASTER RECOVERY/BUSINESS CONTINUITY**  
NO RESPONSE NECESSARY

4. **INMATE BELONGS**  
NO RESPONSE NECESSARY

5. **EVIDENCE/PROPERTY ROOM CONTROLS**  
NO RESPONSE NECESSARY

6. **COURT FINE/FEE DISTRIBUTIONS**

**Results:** *Although the Sheriff does not provide detailed disbursement documentation to recipient agencies as a matter of routine, such information is available and can be provided to recipient agencies.*  
**Recommendation:** *We recommend that the Sheriff notify recipient agencies that detailed disbursement documentation is available upon request.*

**Management's Response:**

STPSO has detailed disbursement reports as well as the information stored in our database for all disbursements. This documentation is voluminous and has been made available to entities upon request. To ensure each entity is aware this documentation is readily available to them, we have added a statement to our settlement sheets with this notice. "Detailed disbursement information is available upon request."

7. **CONTROLS OVER CONFIDENTIAL INFORMANT/UNDERCOVER FUNDS**

**Results:** *While no inappropriate uses of funds were identified, we noted that Sheriff's employees did not always follow existing policies and procedures.*

**Recommendation:** *We recommend that the Sheriff enforce existing policies and procedures over confidential informant / undercover funds.*

**Management's Response:**

The policies in place were written to institute control over these funds and our informant operations. Following a period of time under these guidelines, we have discovered some operational adjustments that we are making including the timeframe in which we closeout payouts. This policy is being updated and all controls and policies will be enforced.

Respectfully submitted,



Tiffany Carrasco  
Deputy Chief of Administration