

SLIDELL CITY COURT



ADVISORY SERVICES  
PROCEDURAL REPORT  
ISSUED JULY 24, 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 \$0.15. 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. 2144 or Report ID No. 70180073 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



## Slidell City Court

July 2019

Audit Control # 70180073

---

## Introduction

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

## Results of Our Procedures

---

### Follow-up to Prior-year Report

We assessed the status of the recommendations made in the prior-year Procedural Report dated August 1, 2018. While the Court was not able to produce reports identifying the final partial payments on traffic citations, it is working with the City of Slidell to provide an alternate method for the city to verify the completeness of revenues received from the Court, as well as the status of traffic citations sent to the Court.

---

### Current-year Results

#### 1. Written Policies and Procedures

We obtained the Court's written policies and procedures and assessed whether they addressed budgeting, purchasing, disbursements, receipts, payroll/personnel, contracting, credit/debit/fuel cards, travel and expense reimbursement, ethics, debt service, and disaster recovery/business continuity.

Results: Although the Court had written policies and procedures to generally address the financial and business functions listed above, we recommended that the Court refine its written policies and procedures to specifically address best practices for these functions. The Court made the recommended updates prior to the conclusion of our work.

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

Respectfully submitted,



Thomas H. Cole, CPA  
First Assistant Legislative Auditor

THC/aa

SCC 2018

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



**Sherry L. Philips**  
Clerk of Court



501 Bouscaren Street  
Slidell, Louisiana 70458  
Telephone (985) 643-1274  
Fax (985) 646-2618

**Office of Clerk of Court  
City Court of Slidell**

Wards 8 and 9  
St. Tammany Parish  
State of Louisiana

July 18, 2019

Judith Dettwiller, Senior Analyst II  
Louisiana Legislative Auditor  
PO Box 94397  
Baton Rouge, LA 70804-9397

Dear Ms. Dettwiller:

In response to your report received on July 11, 2019, the City Court of Slidell is able to produce a distribution report monthly for all collections due to the City of Slidell; however, the current distribution report does not fully identify when a partial payment is the final payment collected. While the Court continues to work with the case management system software vendor to modify the required report, an alternate method of providing completeness of revenues received from the Court is being utilized.

The Court is providing the City with a docket that is utilized before and during court hearings which states the total amount of fines, court costs, and agency fees associated with each charge. During court hearings, the City Prosecutor updates his docket accordingly, noting any changes. When defendants make payments (both in full or partial), the City Prosecutor's office is provided with a copy of the receipt so that payments may be tracked.

Respectfully,

A handwritten signature in blue ink, appearing to read 'C. Doody', is written over the name of the signatory.

Celina Doody  
Comptroller