

ST. TAMMANY PARISH RECREATION
DISTRICT No.4



ADVISORY SERVICES
PROCEDURAL REPORT
ISSUED AUGUST 8, 2018

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Louisiana Legislative Auditor

Daryl G. Purpera, CPA, CFE



St. Tammany Parish Recreation District No. 4

August 2018

Audit Control # 70170071

Introduction

The Louisiana Legislative Auditor (LLA) performed certain procedures at St. Tammany Parish Recreation District No. 4 (District) to address the requirements of Act 774 of the 2014 Regular Legislative Session, as amended. The primary purpose of our procedures at the District was to assist the District in evaluating certain controls the District 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 District's financial statements nor the effectiveness of the District's internal control over financial reporting and compliance.

Results of Our Procedures

We assessed the status of all exceptions reported in the prior-year Procedural Report issued September 21, 2017. Based on meetings with District management on December 15, 2017, and again on May 22, 2018, we agreed to work with the District to resolve outstanding issues and evaluate the District's corrective action plan through the end of our fieldwork in June 2018.

As of the date of our exit conference call on July 3, 2018, the District has resolved the prior-year exceptions related to the following:

- Credit and Debit Cards
- Documentation and Deposit of Cash
- Travel and Mileage Reimbursement
- Leave Records
- Contracting for Services
- Payroll and Personnel
- Capital Assets

We have also provided guidance and examples that should allow the District to resolve the remaining areas of concern by the end of the fiscal year. Specifically, we have recommended:

- ***Board Governance and Management*** - The District should include financial reporting, record retention, and public meeting requirements in its written policies and procedures.
- ***Ethics*** - The District should require that employees and board members sign an annual certification form attesting that they will abide by the ethics policy, as well as other District policies, procedures, bylaws, and codes of conduct.
- ***Financial Management*** - The District should ratify its budget using LLA's official budget template as a way to address all requirements of the Local Government Budget Act.
- ***Recordkeeping*** - The District should continue its efforts to formalize a records management program in coordination with State Archives.

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

Respectfully submitted,



Daryl G. Purpera, CPA, CFE
Legislative Auditor

DGP/ch

STRD4 2018

APPENDIX A: MANAGEMENT'S RESPONSE



St. Tammany Parish
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Jordan Johnson, Executive Director
Fabian Hartley, Athletic Director
Sherry Marrero, Administrative Assistant

Board Members
Jacki Schneider, Chair
Gerrin Narcisse, Vice Chair
Michelle Cusimano, Lenny Schmidt
Antoinette Wright, Al Hamauei

LLA Response to Advisory Services Procedural Report

Board Governance and Management – The District should include financial reporting, record retention, and public meeting requirements in its written policies and procedures.

Official Response: We are extremely proud to have resolved seven exceptions from the LLA’s 6/30/2017 report. The internal staff and board have planned to meet this upcoming year to implement these recommendations into the policies and procedures.

● **Ethics** – The District should require that employees and board members sign an annual certification form attesting that they will abide by the ethics policy, as well as other District policies, procedures, bylaws, and codes of conduct.

Official Response: The District required board members and staff to sign multiple documents attesting that will be compliant to the ethics and all policies and procedures. The District is working to implement their own customized form that has been received from the LLA that will consolidate the all of the forms into one.

● **Financial Management** - The District should ratify its budget using the LLA’s official budget template as a way to address all requirements of the Local Government Budget Act.

Official Response: The District is working to implement the LLA’s official budget template.

● **Recordkeeping** – The District should continue its efforts to formalize a records management program in coordination with State Archives.

Official Response: The District has been working to create a records management program with the help of the state archivist and other comparable agencies.