

ST. TAMMANY PARISH DEVELOPMENT DISTRICT



ADVISORY SERVICES  
PROCEDURAL REPORT  
ISSUED JUNE 20, 2018

**LOUISIANA LEGISLATIVE AUDITOR  
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# Louisiana Legislative Auditor

Daryl G. Purpera, CPA, CFE



## St. Tammany Parish Development District

June 2018

*Audit Control # 70170064*

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## Introduction

The Louisiana Legislative Auditor performed certain procedures at the St. Tammany Parish Development District (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.

The District is a subdivision of the State of Louisiana with the primary objective and purpose of promoting and encouraging the development of economic and industrial opportunities, stimulating the economy through renewed commerce and industry, and for the utilization and development of natural and human resources within St. Tammany Parish by providing job opportunities. The District receives the majority of its annual revenues from the state portion of hotel/motel taxes collected in St. Tammany Parish.

Act 242 of the 2017 Regular Louisiana Legislative Session changed the organizational structure of the District effective January 1, 2018, allowing for the hiring of employees as well as changes to the size and selection of the Board of Directors. As a result of the change in the District's organizational structure, the St. Tammany Economic Development Foundation (Foundation), a non-profit organization that received approximately 75% of its annual revenues from a management contract with the District, ceased operations on December 31, 2017. The District appointed a new Board of Directors, which in turn hired employees who now manage and operate the District.

## Results of Our Procedures

Rather than focusing on the District's calendar year 2017 operations, our procedures this year were intended to evaluate whether the District's policies and procedures were updated to address its new role in 2018. Accordingly, we evaluated those recommendations that were made in both the District and Foundation prior-year reports.

Based on our initial assessment in April 2018, we identified incomplete policies and procedures relating to the following financial and operational areas: Purchasing, Receipts, Payroll, Contracting, Credit Cards, and Travel and Expense Reimbursements.

Management subsequently updated its policies and procedures in these areas in May and June 2018. We reviewed these updated policies and procedures in June 2018 and concluded that all financial/business functions were adequately addressed.

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/aa

STPDD 2018

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



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**ST. TAMMANY PARISH  
DEVELOPMENT  
D I S T R I C T**

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June 19, 2018

Mr. Daryl G. Purpera, CPA, CFE  
Legislative Auditor  
Louisiana Legislative Auditor  
PO Box 94397  
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Re: Management Response to Advisory Services Procedural Report

Dear Mr. Purpera,

We have reviewed the Advisory Services Procedural Report and accept it as presented.

Sincerely,



Bill Davis  
Chairman