

ST. TAMMANY PARISH CLERK OF COURT



ADVISORY SERVICES  
PROCEDURAL REPORT  
ISSUED FEBRUARY 5, 2020

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# Louisiana Legislative Auditor

Daryl G. Purpera, CPA, CFE



St. Tammany Parish Clerk of Court

February 2020

Audit Control # 70190070

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## 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 was to assist the Clerk in evaluating certain controls 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

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### Current-year Results

#### 1. Agency Funds

We attempted to obtain and review the June 30, 2019, bank reconciliation for the Advance Deposit Fund. We also reviewed documentation for evidence that the Clerk was refunding deposits within statutory timeframes or remitting them to the State Treasurer's Unclaimed Property division. Additionally, we traced two transfers of funds from the Advance Deposit Fund to the Clerk's general fund to determine the propriety of each transfer.

Results: Management began using a new automated bank reconciliation process prior to June 30, 2019; however, our initial review of the June 30 balancing reports revealed an unreconciled difference of approximately \$21,000. Management asserted that it was aware of the problems with its new process and worked with its system vendor to provide a balanced bank reconciliation to us on December 6, 2019. We also noted that 843 civil suits with five or more years of inactivity totaling \$69,220 were not refunded, sent to Unclaimed Property, or otherwise addressed in accordance with Louisiana Revised Statute 13:842. We did not note any exceptions relating to the transfer of funds from the Advance Deposit Fund to the general fund.

Recommendations: Management should completely reconcile its bank statements to its general ledger monthly. Management should also refund civil suit deposits after five

years of inactivity, send the deposits to Unclaimed Property, or otherwise address the deposits in accordance with law.

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

## 2. Court Fines/Fees Collection and Disbursements

We selected six fines/fees collected by the Clerk on behalf of other agencies and agreed them to the amounts authorized by statute. Also, for one month, we selected five disbursements to recipient agencies from collections made by the Clerk on behalf of the Courts. We reviewed the documentation that accompanied the distributions to assess the sufficiency of detail in the disbursement documentation.

Results: The Clerk currently provides disbursement documentation to recipient agencies, including names and case numbers, with additional detail available upon request.

Recommendations: We recommend that the Clerk notify recipient agencies that more detailed disbursement documentation is available upon request.

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

## 3. Disaster Recovery

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

Results/Recommendations: We observed that the Clerk has basic written policies and procedures over disaster recovery/business continuity. We also made recommendations to strengthen the Clerk's disaster recovery/business continuity practices.

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,



Daryl G. Purpera, CPA, CFE  
Legislative Auditor

DGP/aa

STPCLERK2019

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





*Melissa R. Henry*

**CLERK OF COURT**  
**22<sup>nd</sup> Judicial District Court**  
**Parish of St. Tammany**

Louisiana Legislative Auditor  
Darryl G. Purpera

**RE: Agreed Upon Procedures Report**  
**Management's Response to Findings**  
**Period: July 1, 2018 – June 30, 2019**

### **1. Agency Funds**

**Results:** *Management began using a new automated bank reconciliation process prior to June 30, 2019; however, our initial review of the June 30 balancing reports revealed an unreconciled difference of approximately \$21,000. Management asserted that it was aware of the problems with its new process and worked with its system vendor to provide a balanced bank reconciliation to us on December 6, 2019. We also noted that 843 civil suits totaling \$69,220, with five or more years of inactivity, were not refunded, sent to Unclaimed Property, or otherwise addressed in accordance with Louisiana Revised Statute 13:842.*

**Recommendations:** *Management should completely reconcile its bank statements to its general ledger monthly. Management should also refund civil suit deposits after five years of inactivity, send the deposits to Unclaimed Property, or otherwise address the deposits in accordance with law.*

#### **Management's Response:**

The Clerk's office reconciles bank statements monthly using the predesigned electronic case management software Odyssey as of May 2019. Prior to implementation of Odyssey, reconciliations were prepared manually on a spreadsheet. All unreconciled differences have been identified and corrected. Written policies have been updated to reflect monthly reconciliation procedures. Additionally, we are working daily with the vendor to improve and streamline our processes and to verify the accuracy of the transactions.

The Clerk's office has written policies in place to control the refund of balances on suits that have had 5 years or more of inactivity. A senior employee of the Clerk's office who was responsible for this task, left service at the Clerk's office through attrition. In reassigning this task, the next consecutive year of suits with five years or more of inactivity was not refunded. Further, there were balances on suits that had 5 years or more of inactivity that still had fees that were due to the Clerk and to other entities that were not paid due to the Legacy case management's inability to apply partial payment to fees that were due. The Odyssey case management software includes operational functions allowing for partial payments for fees

assessed. This function should reduce or eliminate many future refunds. As stated, the policy is being updated.

## **2. Court Fines/Fees Collection and Disbursements**

**Results:** *The Clerk currently provides disbursement documentation to recipient agencies, including names and case numbers, with additional detail available upon request.*

**Recommendations:** *We recommend that the Clerk notify recipient agencies that detailed disbursement documentation is available upon request.*

### **Management's Response:**

The Clerk's office has detailed disbursement reports as well as the information stored in our database and files for disbursements. This documentation is voluminous and has been made available to entities upon request. To ensure each entity is aware of this documentation is readily available to them, we have added a statement on our cover letters the following notice. "Detailed disbursement information is available upon request."

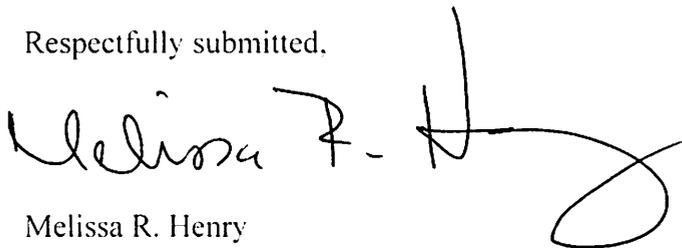
## **3. Disaster Recovery**

**Results/Recommendations:** *We observed that the Clerk has basic written policies and procedures over disaster recovery/business continuity. We also made recommendations to strengthen the Clerk's disaster recovery/business continuity practices.*

### **Management's Response:**

The Clerk's written policies and procedures relating to information systems disaster recovery/business continuity adapted the Auditor's recommendation.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Melissa R. Henry". The signature is fluid and cursive, with a large loop at the end.

Melissa R. Henry

St. Tammany Parish Clerk of Court