

ST. TAMMANY PARISH ASSESSOR



ADVISORY SERVICES  
PROCEDURAL REPORT  
ISSUED AUGUST 19, 2020

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# Louisiana Legislative Auditor

Daryl G. Purpera, CPA, CFE

St. Tammany Parish Assessor



August 2020

Audit Control #70190083

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## Introduction

The Louisiana Legislative Auditor performed certain procedures at the St. Tammany Parish Assessor's Office (Assessor) 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 Assessor in evaluating certain controls the Assessor 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 Assessor's financial statements nor the effectiveness of the Assessor's internal control over financial reporting and compliance.

## Results of Our Procedures

### 1. Bank Reconciliations

We selected five bank accounts, obtained the bank statements and related reconciliations for one month, and assessed whether the bank reconciliations were prepared and reviewed timely. We also assessed whether documentation was available reflecting that reconciling items outstanding for more than 12 months had been researched.

Results: We did not identify any exceptions.

### 2. Capital Assets

We obtained the Assessor's written policies and procedures over capital assets and assessed whether they address the process for tagging assets, performing an annual inventory, and disposing of assets. We also assessed whether documentation was available for the most recent capital asset inventory count and observed that the count was performed no more than one year ago.

Results: We did not identify any exceptions.

### 3. Vehicle Take-Home Policy

We obtained the Assessor's written policies and procedures over vehicles and assessed whether they address take-home vehicles, including the allowable uses and restrictions,

responsibilities for safeguarding and maintaining Assessor vehicles, and a requirement for annual verification of employee driving records.

Results: Management represented that the Assessor's Office does not have take-home vehicles but does allow employees to occasionally take an office vehicle home when they are either leaving early the following morning or when they will be getting home late from Assessor business. The policies and procedures do not specifically address office vehicles that are taken home, but do address general vehicle usage, including employee responsibilities and verification of driving records.

Recommendation: The Assessor should update existing policies and procedures to address those cases where office vehicles are allowed to be taken home.

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

#### 4. **Sexual Harassment**

We obtained and inspected the Assessor's written policies and procedures over sexual harassment, for compliance with R.S. 42:341-344. We also observed whether the policies and procedures were posted on the Assessor's website. We then selected five employees to verify that each employee completed at least one hour of sexual harassment training during the fiscal year. Finally, we requested a copy of the Assessor's annual report on sexual harassment to determine if it substantially complied with statutory requirements.

Results: We did not identify any exceptions.

#### 5. **Other**

We observed whether the Legislative Auditor's fraud hotline notice was posted on the Assessor's website.

Results: We did not identify any exceptions.

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

ASSESSOR\_2019

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





# St. Tammany Parish Assessor's Office

Louis Fitzmorris  
Assessor

St. Tammany Parish Justice Center  
701 North Columbia Street • Covington, Louisiana 70433

August 12, 2020

Louisiana Legislative Office  
1600 N. 3rd Street  
Baton Rouge, Louisiana  
Attn: Daryl G. Purpera

Re: 2019 Act 774 Audit Conducted by LLA

In connection with our recent agreed upon procedures audit conducted pursuant to Act 774 of the 2014 Regular Legislative Session, as amended [Louisiana Revised Statute 24:513(J)(1)(v)(aa-bb)], for the year ending December 31, 2019, we confirm, to the best of our knowledge and belief, the following representations in response to recommendations in your report are as follows:

3. We will establish proper controls with written policies and procedures to update existing Travel and Office Vehicle Policies and Procedures to address issues involving the extraordinary circumstances where it is necessary for an office employee(s) to take home a publicly owned vehicle to facilitate work related out of town travel early or late in the day.

The previous responses have been made to the best of our belief and knowledge.

Signature  Date 8/17/20  
Title Assessor

Signature  Date 8/17/2020  
Title Chief Deputy