

ST. JOHN THE BAPTIST PARISH CLERK OF COURT

INVESTIGATIVE AUDIT SERVICES

Issued December 11, 2024

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December 11, 2024

THE HONORABLE FELICIA C. FEIST, CLERK OF COURT

St. John the Baptist Parish
Edgard, Louisiana

We are providing this report for your information and use. This investigative audit was performed in accordance with Louisiana Revised Statutes 24:513, *et seq.* to determine the validity of complaints we received.

The procedures we performed primarily consisted of making inquiries and examining selected financial records and other documents, and do not constitute an examination or review in accordance with generally-accepted auditing or attestation standards. Consequently, we provide no opinion, attestation, or other form of assurance with respect to the information upon which our work was based.

The accompanying report presents our findings and recommendations, as well as management's response. This is a public report. Copies of this report have been delivered to the District Attorney for the 40th Judicial District of Louisiana and others as required by law.

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA
Legislative Auditor

MJW/aa

STJOHNPARISSHCLERKOF COURT



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EXECUTIVE SUMMARY

Accounting Contractors Were Paid for Work That Was Grossly Inadequate for the Payment Received and Misrepresented Himself as a Certified Public Accountant

The St. John the Baptist Parish Clerk of Court's Office (Clerk's office) paid two vendors \$285,709 to provide accounting services from January 2017 to October 2023. Mr. Troy Williams was to perform all such services, first as an employee of the first vendor, then later as the owner of the second vendor. The contract with the first vendor identified Mr. Williams as a Certified Public Accountant (CPA); in addition, Mr. Williams represented himself as a CPA to Clerk's office employees. However, the state boards of accountancy we checked (Louisiana and California) have no record of Mr. Williams being a licensed or certificated CPA in either state. During the nearly 82-month period Mr. Williams provided accounting services to the Clerk's office, the agency's required annual audit was between 5 and 35 months past due. In addition, the October 2023 accounting records show the most recent bank reconciliation for the Salary Fund was dated May 31, 2021. Since it appears Mr. Williams either did not complete the work the Clerk's office paid him to do, or did not complete it timely, and he used the title of CPA without holding a valid active certificate, Mr. Williams may have violated state laws. In addition, Clerk Eliana DeFrancesch may have violated state law due to seven consecutive late audits of the Clerk's office accounting records and by continuing to pay Mr. Williams without verifying the work was performed as agreed.

BACKGROUND AND METHODOLOGY

Article V, Section 28 of the Louisiana Constitution provides that each parish clerk of court is elected for a four-year term and serves as the ex-officio notary public; the recorder of conveyances, mortgages, and other acts; and shall have other duties and powers provided by law. The clerk of court is responsible for employing all necessary deputies and assistants, fixing and paying their salaries, and defraying all expenses out of the Clerk's Salary Fund.

The Clerk's office is unique among government offices when it comes to funding. While most government offices rely on tax money, the Clerk's office works more like a private business. Its main source of income is from fees it charges people for specific services. These fees are set by law, not by the Clerk. When someone pays a fee for a service, such as acquiring a document or filing paperwork, that money goes into a special account called the Clerk's Salary Fund. This fund is then used to cover most of the office's expenses, including employee salaries and office supplies. This system, often called "self-generated revenue," means the Clerk's office can operate without depending heavily on tax dollars. It's a different approach that allows the office to sustain itself based on the services it provides to the public.

We initiated this audit due to the Clerk's pattern of filing delinquent audited financial statements from fiscal years 2017 to 2021.

The procedures performed during this audit included:

- (1) interviewing employees of the Clerk and other persons, as appropriate;
- (2) examining select documents and records of the Clerk;
- (3) gathering and examining external parties' documents and records; and
- (4) reviewing applicable state laws and regulations.

FINDING AND RECOMMENDATIONS

Accounting Contractors Were Paid for Work That Was Grossly Inadequate for the Payment Received and Misrepresented Himself as a Certified Public Accountant

The St. John the Baptist Parish Clerk of Court's Office (Clerk's office) paid two vendors \$285,709 to provide accounting services from January 2017 to October 2023. Mr. Troy Williams was to perform all such services, first as an employee of the first vendor, then later as the owner of the second vendor. The contract with the first vendor identified Mr. Williams as a Certified Public Accountant (CPA); in addition, Mr. Williams represented himself as a CPA to Clerk's office employees. However, the state boards of accountancy we checked (Louisiana and California) have no record of Mr. Williams being a licensed or certificated CPA in either state. During the nearly 82-month period Mr. Williams provided accounting services to the Clerk's office, the agency's required annual audit was between 5 and 35 months past due. In addition, the October 2023 accounting records show the most recent bank reconciliation for the Salary Fund was dated May 31, 2021. Since it appears Mr. Williams either did not complete the work the Clerk's office paid him to do, or did not complete it timely, and he used the title of CPA without holding a valid active certificate, Mr. Williams may have violated state laws.^{1,2,3,4} In addition, Clerk Eliana DeFrancesch may have violated state law^{5,6,7} due to seven consecutive late audits of the Clerk's office accounting records and by continuing to pay Mr. Williams without verifying the work was performed as agreed.

State law⁵ requires clerks of court to have an audit of the financial statements by a licensed CPA within six months of the close of the fiscal year. Clerks of Court fiscal years run from July 1 to June 30; therefore, the audit must be completed by December 31.

In order for the licensed CPA to be able to perform the audit within the time required by law, it is essential that the Clerk's office's financial statements and underlying accounting records are prepared by the Clerk's office or a third party independent of the auditor before the audit can be completed. The auditor's role is to examine and express an opinion on the financial statements, not to prepare them. This distinction is crucial for maintaining auditor independence and objectivity.

The Clerk's office's audit for the fiscal year ended June 30, 2016, was completed timely on December 14, 2016. That report found, among other things, the Clerk's office did not have adequate policies, procedures, and related internal

controls to prepare accurate and complete financial statements resulting in adjustments to the accounting records.

At the auditor's recommendation^A, Clerk Eliana DeFrancesch^B signed a contract with Global Profit Strategies (GPS) on January 6, 2017, agreeing to pay GPS \$85 per hour, plus travel and out of pocket expenses, to perform the following:

- (1) Review internal controls over the operations and make recommendations for improvements;
- (2) Review year-to-date general ledger and make all adjusting entries to bring ledger current;
- (3) Review and update all bank reconciliations; and
- (4) Review current collections software and accounting software to determine if exporting information is possible from one to the other.

After the Clerk contracted with GPS and later with Bilal's Tax and Accounting Service (BTAS), the next seven audits were not completed timely (i.e., within six months of the end of the fiscal year) as required by state law. We notified the Clerk numerous times^C for each fiscal year that either she had not contracted with a CPA to do the audit and/or that the audit was delinquent. The Clerk's office audits for the last eight years are summarized in the table on the following page.

^A The Clerk's auditor provided three accounting contractors to the Clerk to choose from to improve the accounting function.

^B Eliana DeFrancesch served as Clerk of Court for St. John the Baptist Parish from July 1, 2000 to June 30, 2024.

^C The following number of notices for each fiscal year were sent to the Clerk: FYE June 30, 2017 - 3, FYE June 30, 2018 - 3, FYE June 30, 2019 - 5, FYE June 30, 2020 - 2, FYE June 30, 2021 -4, FYE June 30, 2022 - 4, and FYE June 30, 2023 - 2.

St. John The Baptist Parish Clerk of Court Audit Summary					
Accounting Contractor	Fiscal Year Ended	Completion Date of Audit	Audit Due Date	Months Late	No. of Findings
N/A	June 30, 2016	December 14, 2016	December 31, 2016	N/A	4
GPS	June 30, 2017	August 30, 2019	December 31, 2017	20	7
GPS	June 30, 2018	September 30, 2020	December 31, 2018	21	4
GPS	June 30, 2019	December 14, 2022	December 31, 2019	35.5	7
GPS/BTAS	June 30, 2020	April 19, 2023	December 31, 2020	27.6	6
BTAS	June 30, 2021	October 11, 2023	December 31, 2021	21.3	5
BTAS	June 30, 2022	April 3, 2024	December 31, 2022	15.1	2
BTAS	June 30, 2023	May 31, 2024	December 31, 2023	5	2

The contract between GPS^D and the Clerk was signed by Tommie Vassel, CPA, CGMA, and states "I will serve as lead partner on this engagement and have the ultimate responsibility for the quality of all work performed and presented." Troy Williams^E was named in the contract as a CPA and senior manager at GPS and assigned to perform the work. Mr. Vassel told us he had some bigger clients, so he paid Mr. Williams to work with the Clerk's office directly. Mr. Vassel said Mr. Williams was a CPA, but told us he never checked Mr. Williams' credentials. Mr. Vassel also told us he had minimal involvement with the engagement, which was limited to some consulting. For example, Mr. Vassel told us that one of the auditors questioned whether Mr. Williams was capable of performing the work at the Clerk's office, and he stepped in to "referee" between the auditor and Mr. Williams.

The invoices from GPS to the Clerk's office listed the number of hours worked at \$85 per hour; number of mileage days at a rate per mile; and a statement "CPA services as outlined in the proposal dated December 13, 2016;" but never specified who did the work, a description of the work performed, or the dates on which the work was performed. Mr. Vassel told us that Mr. Williams sent him the number of hours worked, and he created each of the invoices. After receiving payment from the Clerk's office, Mr. Vassel said he kept 10% and paid Mr. Williams with a check from his business checking account. Mr. Vassel agreed to provide copies of his records where he paid Mr. Williams, but he never provided them. The Clerk's office's bank records show GPS was paid \$157,187^F between February 2017 and

^D Louisiana Secretary of State records show that Tommie Vassel is the registered agent and officer of Global Profit Strategies, LLC.

^E Mr. Williams told us he is also known as Bilal Nadir.

^F Payments to GPS included \$145,648 for services and \$11,539 for mileage.

February 2021. An example of a GPS' invoice below stipulates that CPA services were provided as outlined in the written contract between the Clerk's office and GPS. The first invoice from GPS is included below.

GPS

Tommie A. Vassel, CPA, CGMA

DBA

GLOBAL PROFIT STRATEGIES, LLC

1139 MARAIS STREET ** NEW ORLEANS, LOUISIANA 70116

(504) 586-9498 (T) ** (504) 339-8037 (C) ** (504) 522-4009 (F) ** TVASSELCPA@AOL.COM

.....
INVOICE

February 8, 2017

Ms. Eliana DeFrancesch
 Clerk of Court
 St. John the Baptist Parish
 2393 Hwy. 18
 Edgard, LA 70049

Professional Services:

CPA services as outlined in Proposal Dated December 13, 2016.

42 Hours at \$85.00/Hour \$3,570.00

Mileage at 7 days @ 80 miles/day at \$.49/mile \$ 274.40

TOTAL\$3,844.40

PAYABLE UPON RECEIPT

In April 2021, BTAS^G began invoicing the Clerk's office for "CPA Services" at \$4,200 per month, but the invoices did not include the number of hours worked, the nature of the services performed, or the dates when the work was done. After the first two invoices from BTAS, the invoice description changed from "CPA Services" to the month and year only until May 2022, when it changed again to include the following description for a specified month and year: "Prepared monthly bank reconciliation for all four funds, recorded daily deposits and disbursements into accounting software. Prepared and reconciled trial balance for audited financial

^G Louisiana Secretary of State records show that Troy Williams is an officer of Bilal Tax and Accounting Service, LLC.

statements. Assist auditors with general ledger accounts related to account receivable, cash, liabilities, and expenses.”

There were also periods where BTAS invoiced for mileage only. A summary of the invoices is included as an Attachment in the following section of this report. Clerk DeFrancesch told us the relationship between Mr. Vassel and Mr. Williams changed and “something happened I have no idea and they split.” The Deputy Clerk told us Mr. Williams wanted to continue doing the accounting work for the Clerk’s office and offered Clerk DeFrancesch a lower price. Clerk DeFrancesch said she had an oral agreement with Mr. Williams to continue working with the Clerk’s office, and that he would not charge more than \$4,200 to \$4,300 per month for the same services that were provided by GPS.

Mr. Williams informed us the Clerk’s office could no longer afford GPS’ services, and he accepted an offer from Clerk DeFrancesch to continue working on a limited scale and at a reduced rate. However, contrary to this arrangement, BTAS (Mr. Williams’ company) actually charged more than agreed in some cases. From January 2022 through April 2022, a four-month period, BTAS invoiced a total of \$2,100 above the agreed-upon monthly rate of \$4,300 as shown in the table below.

BTAS Invoices in Excess of Agreed Upon Monthly Rate				
Invoice Date	Check Date	Check Amount	Agreed Upon Monthly Rate	Excess Amount
1/31/2022	2/1/2022	\$4,500	\$4,300	\$200
2/28/2022	3/9/2022	\$4,500	\$4,300	\$200
3/31/2022	4/6/2022	\$4,700	\$4,300	\$400
4/1/2022	5/3/2022	\$5,600	\$4,300	\$1,300
			Total	\$2,100

First Invoice from Bilal's Tax and Accounting Services, LLC

Bilal's Tax and Accounting Services, LLC
 1116 N. Tonti Street
 LA 70119

CBT 21040
 4-6-21
Invoice
 # 4,200.00

Date	Invoice #
4/4/2021	293

Bill To
Eljana DeFrancesch St John the Baptist Parish Clerk of Court 2393 Hwy. 18 Edgard, LA 70049

Quantity	Description	P.O. No.	Terms	Project
		Due on receipt		
Quantity	Description	Rate	Amount	
	CPA Services for March 2021	4,200.00	4,200.00	
It's been a pleasure working with you!		Total	\$4,200.00	

The Clerk's office made 43 payments to BTAS totaling \$128,523.^H The Clerk's office used QuickBooks, an accounting software package, to document its accounting transactions. This software is also capable of reconciling the Clerk's office's general ledger accounts to its bank accounts. The Chief Deputy Clerk told us Mr. Williams was the only one with access to QuickBooks, and that the QuickBooks files were stored on a desktop computer located in the office she shared with Mr. Williams.

Clerk DeFrancesch informed us that Mr. Williams was responsible for posting all financial transactions to QuickBooks, and she confirmed that he was meeting her expectations through frequent check-ins. However, our review uncovered 28 emails between the Clerk and/or Mr. Williams or Mr. Vassel with three different accounting firms contracted to perform audits between December 2018 and August 2023. These emails indicated the firms had not received the necessary accounting information from Mr. Williams to complete their audits or that the Clerk did not

^H Payments to BTAS included \$112,305 for services and \$16,218 for mileage for the period of April 2021 to October 2023.

complete certain items such as approval of the report or management's response to audit findings.

According to the Clerk and Chief Deputy Clerk, no one was checking the work performed by Mr. Williams before he sent it to the Clerk's auditor. The Chief Deputy Clerk, who is also the accounting supervisor, said Mr. Williams told her he was up-to-date in QuickBooks and never talked about being behind on his work. She also said Mr. Williams was the only one who had access to QuickBooks, and he was supposedly doing the bank reconciliations in QuickBooks for the cash accounts.¹

The Clerk's office received two consecutive disclaimers of opinion from its auditors. The first disclaimer was received on August 30, 2019, for the fiscal year ended June 30, 2017; and the second disclaimer was received from its auditor on September 30, 2020, for fiscal year ended June 30, 2018.

The June 30, 2017 Independent Auditors' Report provides that the first disclaimer was due to turnover in accounting staff and the implementation of new accounting systems. Also, the Clerk's office could not provide sufficient documentation to substantiate all material account balances in cash, receivables, revenue, accrued liabilities, and expenses.

The June 30, 2018 Independent Auditors' Report provides that the second disclaimer was due to detailed records that were not properly maintained and certain records and supporting data that were not available for the funds presented in the financial statements. In addition, the trial balance and general ledger detail for the general fund were not provided.

We requested a copy of the QuickBooks files from Mr. Williams and the Clerk's office on several occasions and received several QuickBooks backup files in 2022 and 2023, as listed in the table below.

¹ The Clerk's office has cash accounts for the Salary Fund, Advance Deposit Fund, Criminal Fund, Registry Fund, and East Bank Fund.

QuickBooks Files Received					
Date Received	Salary Fund	East Bank Fund	Advance Deposit Fund	Registry Fund	Criminal Jury Fund
05/26/2022	Yes	Yes	Yes	Yes	No
03/07/2023	No	Yes	Yes	Yes	Yes
03/17/2023	No	No	No	No	Yes
04/14/2023	No	No	No	No	No
06/09/2023	Files were Corrupted	Files were Corrupted	Files were Corrupted	Files were Corrupted	Files were Corrupted
10/17/2023	Yes	No	No	No	No

May 26, 2022 QuickBooks File

Mr. Williams provided us a copy of the Clerk's office's QuickBooks accounting records on May 26, 2022. This file included four of the five funds used by the Clerk's office, but did not include the Criminal Jury Fund. The Clerk's office audit for the fiscal year ended June 30, 2019, was 28 months late at the time we received this file. We reviewed the general ledger for the largest fund, the salary fund, and summarized the information in the table on the following page.

May 26, 2022 QuickBooks File Summary of Transactions Posted

		Date the Transaction Was Entered				Total
		July 1, 2018 to June 30, 2019	July 1, 2019 to June 30, 2020	July 1, 2020 to June 30, 2021	July 1, 2021 to May 26, 2022	
Date the Transaction Occurred	July 1, 2015 to June 30, 2016	9				9
	July 1, 2016 to June 30, 2017	312	6	4	43	365
	July 1, 2017 to June 30, 2018	623	28	55	94	800
	July 1, 2018 to June 30, 2019	83	128	617	96	924
	July 1, 2019 to June 30, 2020		166	486	421	1,073
	July 1, 2020 to June 30, 2021			226	546	772
	July 1, 2021 to May 26, 2022				110	110
Total	1,027	328	1,388	1,310	4,053	

Transactions highlighted in **GREEN** were inputted timely.
Transactions highlighted in **RED** were not inputted timely.

We also found 10 periods of 24 days or more that no transactions were entered. The most significant periods were between October 23, 2019 and February 16, 2020 (115 days) and between June 15, 2021 and November 2, 2021 (139 days). The Clerk's office paid GPS or BTAS \$66,184 for the 10 periods when no transactions were posted.

The Clerk's office's Financial Statements and Independent Auditor's Report for the year ended June 30, 2022, stated that the clerk's bank reconciliation procedures were not adequate. The Clerk's records show the bank accounts for this period were not reconciled in a timely manner. The Clerk's office hired an accounting firm in January 2024 to update QuickBooks (accounting records) and complete the bank reconciliations. The accounting firm completed the May 2021 to February 2024 bank reconciliations in February 2024. The Clerk's accounting records should be reconciled to bank activity within 30 days of receiving the bank statement from the financial institution and reviewed and approved by management.

March 7, 2023 QuickBooks File

We made another request of the Clerk for the QuickBooks files. Mr. Williams copied some files to a flash drive and gave it to us. The flash drive had copies of the QuickBooks records for four of the five funds, but did not include the Salary Fund, which is the largest fund. The Chief Deputy Clerk informed us that Mr. Williams told her and Clerk DeFrancesch that he “purposely” left things off of the flash drive he provided to us.

March 17, 2023 QuickBooks File

We requested another copy of the Clerk’s office’s QuickBooks file since the Salary Fund was not produced in connection with the March 7, 2023, request. The Chief Deputy Clerk said Mr. Williams had placed all the QuickBooks files on the office’s desktop computer^J where he works, and a Clerk’s office employee copied the files to a flash drive. However, when we opened the backup, the files only contained a copy of the Criminal Jury Fund’s reconciliation detail for its bank account for the period ending June 30, 2019. There were no other files or accounts on the flash drive.

April 14, 2023 QuickBooks File

Clerk DeFrancesch provided a flash drive that supposedly contained copies of the QuickBooks files; however, none of the files^K contained QuickBooks data files of the Clerk’s office’s records.

June 9, 2023 QuickBooks File

The Clerk provided us access to the desktop computer where Mr. Williams supposedly stored the QuickBooks files. We conducted a forensic analysis of the computer’s hard drive and internet history. The desktop’s internet history showed someone accessed files through Microsoft’s OneDrive internet-based storage. The files were exported, but unreadable, since we did not have access to the OneDrive account. The Chief Deputy told us she does not know the OneDrive (cloud based, online account) login used to access those files.

October 17, 2023 QuickBooks File

Louisiana State Police obtained Mr. Williams’ personal laptop computer and a flash drive through a search warrant.^L We conducted a forensic analysis of the laptop computer and flash drive and found a copy of the QuickBooks files for the

^J This desktop computer is located in Edgard, Louisiana in the Chief Deputy Clerk’s office.

^K The only files on the drive contained supporting and coding files used to run QuickBooks.

^L The District Attorney for the 40th Judicial District charged Mr. Williams with violations of: La. R.S. 14:132, Injury to Public Records; La. R.S. 14:138, Public Payroll Fraud; La. R.S. 14:122.2(A), Threatening a Public Official; and La. R.S. 37:83(C), Unlawful Acts – Posing as a Certified Public Accountant.

Clerk's office Salary Fund. The last entry date in the file was September 20, 2023. We reviewed the general ledger for the largest fund, the Salary Fund, and summarized the information in the table below.

**October 17, 2023 QuickBooks File
Summary of Transactions Posted**


		Date the Transaction was Entered			Total
		May 27, 2022 to June 30, 2022	July 1, 2022 to June 30, 2023	July 1, 2023 to October 17, 2023	
Date the Transaction Occurred	July 1, 2015 to June 30, 2016		3	1	4
	July 1, 2016 to June 30, 2017		220	6	226
	July 1, 2017 to June 30, 2018	4	521	26	551
	July 1, 2018 to June 30, 2019	12	604	16	632
	July 1, 2019 to June 30, 2020	8	480	34	522
	July 1, 2020 to June 30, 2021	32	247	907	1,186
	July 1, 2021 to June 30, 2022	29	424	307	760
	July 1, 2022 to June 30, 2023		464	73	537
	July 1, 2023 to October 17, 2023			133	133
	Total		85	2,963	1,503

Transactions highlighted in **GREEN** were inputted timely.
Transactions highlighted in **RED** were not inputted timely.

We also found one period of 33 days that no transactions were entered between October 27, 2022 and November 30, 2022. However, Mr. Williams invoiced and was paid \$5,759 by the Clerk's office during this period.

The bank reconciliation data in QuickBooks from the October 17, 2023, file shows the Salary Fund was last reconciled to the bank statement for the period of May 31, 2021. This means that the Clerk's office was 28 months behind on reconciling the general ledger activity for the Salary Fund to the bank statements.

Figure 7 - Per QuickBooks Backup Dated 10/12/2023

 Reconciliation Refresh		LAST RECONCILED	RECONCILED BALANCE	CURRENT BALANCE
General Fund			1,134,124.99	2,353,639.18
General Fund:Capital One - Payroll Acct.	07/31/2018		0.00	0.00
General Fund:1st Amer. Bank-Salary/Oper Fund	05/31/2021		1,022,601.54	1,885,561.62
General Fund:First American Bank - Payroll	08/31/2023		5,173.68	352.62
General Fund:1st. Amer- Qualifying Acct.	09/30/2023		3,276.00	136.00
General Fund:1st Amer Bank- Credit Card	10/31/2021		2,514.71	327,142.21
General Fund:Certificate of Deposit - 8040	10/31/2021		100,559.06	100,559.06
General Fund:Petty Cash			0.00	59.00
General Fund:Deposit in Transit			0.00	39,828.67
General Credit Card			6,299.13	-8,866.02
General Credit Card:Amex. - 84002	04/08/2022		6,235.58	-8,929.57
General Credit Card:Sam's Club - 0125	07/09/2023		63.55	63.55

Mr. Williams may have violated state laws^{1,2,3} for failing to perform the work he was paid to do by the Clerk’s office. Since Mr. Williams did not complete the work in a timely manner, it resulted in seven consecutive audits not completed until after the statutory deadline. In addition, Mr. Williams represented he was a CPA, but was not, which also may violate state laws.⁴

In addition, Clerk DeFrancesch may have violated state law^{5,6,7} by not investigating the status of Mr. Williams’ work and continuing to pay him despite seven consecutive late audits and email notification from three auditors hired by the Clerk that they were not receiving the necessary information to complete the audit.

Recommendations

We recommend the Clerk's office consult with legal counsel to determine the appropriate actions to take, including recovery of improper payments made to Global Profit Strategies LLC and Bilal Tax and Accounting Services, LLC. In addition, the Clerk should:

- (1) perform background checks on employees and contractors hired or engaged;
- (2) review internal controls over operations and set a monthly cutoff to ensure all accounting transactions are recorded timely;
- (3) review the year-to-date general ledger and make all adjusting entries to bring the ledger current;
- (4) review all bank reconciliations to ensure they are completed timely;
and
- (5) file fiscal year-end audited financial statements within six months of the close of the entity's fiscal year.

ATTACHMENT - BILAL'S TAX AND ACCOUNTING SERVICES, LLC INVOICES

Invoice Date	Description	Amount
4/4/2021	CPA Services for March 2021	\$4,200.00
5/10/2021	CPA Services for April 2021	4,200.00
6/2/2021	May 2021	4,200.00
6/30/2021	June 2021	4,200.00
9/22/2021	July 2021	4,300.00
11/2/2021	August 2021	4,300.00
11/22/2021	September 2021	4,300.00
12/15/2021	October 2021	4,300.00
1/3/2022	November 2021 Services	4,300.00
1/31/2022	December 2021	4,500.00
2/28/2022	January 2022	4,500.00
3/31/2022	February 2022	4,700.00
4/1/2022	Consulting March 2022	5,600.00
6/30/2022	June 2022 - Prepared monthly bank reconciliation for all four funds, recorded daily deposits and disbursements into accounting software. Prepared and reconciled trial balance for audited financial statements. Assist auditors with general ledger accounts related to account receivable, cash, liabilities, and expenses.	4,200.00
7/5/2022	Mileage reimbursement for April 2022, May 2022, and June 2022	2,500.00
8/10/2022	Mileage July 2020	950.00
9/6/2022	Mileage for August 2022	950.00
10/5/2022	September 2022	950.00
11/4/2022	Mileage October 2022	1,100.00
12/14/2022	Mileage November 2022	1,050.00
12/29/2022	April 2022	4,300.00
12/29/2022	May 2022	2,105.00
1/4/2023	December 2022	1,050.00
2/3/2023	January 2023	1,050.00
No inv date Check Date = 3/13/2023	Mileage reimbursement for February 2023	692.99
No inv date Check Date = 4/12/2023	Mileage reimbursement for March 2023	1,004.90
5/8/2023	May 2022 - Prepared monthly bank reconciliation for all four funds, recorded daily deposits and disbursements into accounting software. Prepared and reconciled trial balance for audited financial statements. Assist auditors with general ledger accounts related to account receivable, cash, liabilities, and expenses.	2,100.00

Invoice Date	Description	Amount
No inv date Check Date = 5/8/2023	April 2023 Mileage Log	\$810.55
5/31/2023	July 2022 - Prepared monthly bank reconciliation for all four funds, recorded daily deposits and disbursements into accounting software. Prepared and reconciled trial balance for audited financial statements. Assist auditors with general ledger accounts related to account receivable, cash, liabilities, and expenses.	4,200.00
5/31/2023	August 2022 - Prepared monthly bank reconciliation for all four funds, recorded daily deposits and disbursements into accounting software. Prepared and reconciled trial balance for audited financial statements. Assist auditors with general ledger accounts related to account receivable, cash, liabilities, and expenses.	4,200.00
No inv date Check Date = 6/7/2023	May 2023 Mileage Log	962.00
7/3/2023	September 2022 - Prepared monthly bank reconciliation for all four funds, recorded daily deposits and disbursements into accounting software. Prepared and reconciled trial balance for audited financial statements. Assist auditors with general ledger accounts related to account receivable, cash, liabilities, and expenses.	4,200.00
7/3/2023	October 2022 - Prepared monthly bank reconciliation for all four funds, recorded daily deposits and disbursements into accounting software. Prepared and reconciled trial balance for audited financial statements. Assist auditors with general ledger accounts related to account receivable, cash, liabilities, and expenses.	4,200.00
No inv date Check Date = 7/11/2023	June 2023 Mileage	668.20
8/4/2023	November 2022 - Prepared monthly bank reconciliation for all four funds, recorded daily deposits and disbursements into accounting software. Prepare and reconciled trial balance for audited financial statements. Assist auditors with general ledger accounts related to accounts receivable, cash, liabilities, and expenses.	4,200.00
8/4/2023	December 2022 - Prepared monthly bank reconciliation for all four funds, recorded daily deposits and disbursements into accounting software. Prepare and reconciled trial balance for audited financial statements. Assist auditors with general ledger accounts related to accounts receivable, cash, liabilities, and expenses.	4,200.00
No inv date Check Date = 8/7/2023	July 2023 Mileage	957.45

Invoice Date	Description	Amount
8/31/2023	January 2023 - Prepared monthly bank reconciliation for all four funds, recorded daily deposits and disbursements into accounting software. Prepare and reconciled trial balance for audited financial statements. Assist auditors with general ledger accounts related to accounts receivable, cash, liabilities, and expenses.	\$4,200.00
8/31/2023	February 2023 - Prepared monthly bank reconciliation for all four funds, recorded daily deposits and disbursements into accounting software. Prepare and reconciled trial balance for audited financial statements. Assist auditors with general ledger accounts related to accounts receivable, cash, liabilities, and expenses.	4,200.00
No inv date Check Date = 9/5/2023	Mileage Reimbursement August 2023	1,021.15
10/2/2023	March 2023 - Prepared monthly bank reconciliation for all four funds, recorded daily deposits and disbursements into accounting software. Prepare and reconciled trial balance for audited financial statements. Assist auditors with general ledger accounts related to accounts receivable, cash, liabilities, and expenses.	4,200.00
10/2/2023	April 2023 - Prepared monthly bank reconciliation for all four funds, recorded daily deposits and disbursements into accounting software. Prepare and reconciled trial balance for audited financial statements. Assist auditors with general ledger accounts related to accounts receivable, cash, liabilities, and expenses.	4,200.00
No inv date Check Date = 10/3/2023	Mileage Reimbursement September 2023	500.50
	Total	\$128,522.74

LEGAL PROVISIONS

¹ **Louisiana Revised Statute (La. R.S.) 14:67(A)** states, "Theft is the misappropriation or taking of anything of value which belongs to another, either without the consent of the other to the misappropriation or taking, or by means of fraudulent conduct, practices, or representations. An intent to deprive the other permanently of whatever may be the subject of the misappropriation or taking is essential."

² **La. R.S. 14:132(B)** states, "Second degree injuring public records is the intentional removal, mutilation, destruction, alteration, falsification, or concealment of any record, document, or other thing, defined as a public record pursuant to R.S. 44:1 et seq. and required to be preserved in any public office or by any person or public officer pursuant to R.S. 44:36."

³ **La. R.S. 14:138(A)(1)** states, in part, "Any person shall knowingly receive any payment or compensation...for services not actually rendered by himself, or for services grossly inadequate for the payment or compensation received..."

⁴ **La. R.S. 37:83(C)** states, "No person shall use or assume the title "certified public accountant" or the abbreviation "CPA" or any other title, designation, words, letters, abbreviation, sign, card, or device tending to indicate that such person is a certified public accountant, unless the person holds a valid active certificate issued as provided for in this Part or a privilege pursuant to R.S. 37:94."

⁵ **La. R.S. 24:513(A)(5)(a)(i)** states, in part, "In lieu of examinations of the records and accounts of any office subject to audit or review by the legislative auditor, the legislative auditor may, at his discretion, accept an audit or review report prepared by a licensed certified public accountant, provided that such audit or review is performed in accordance with generally accepted governmental auditing standards and the Louisiana Governmental Audit Guide...Such audits shall be completed within six months of the close of the entity's fiscal year..."

⁶ **La. R.S. 24:513(K)** states, "Whoever violates the provisions of this Section shall be fined not more than one thousand dollars and shall be deemed guilty of malfeasance and gross misconduct in office, and shall be subject to removal."

⁷ **La. R.S. 14:134(A)** states, in part, "Malfeasance in office is committed when any public officer or public employee shall: (1) Intentionally refuse or fail to perform any duty lawfully required of him, as such officer or employee; or (2) Intentionally perform any such duty in an unlawful manner; or (3) Knowingly permit any other public officer or public employee, under his authority, to intentionally refuse or fail to perform any duty lawfully required of him, or to perform any such duty in an unlawful manner..."

APPENDIX A

Management's Response

FELICIA C. FEIST
Clerk of Court
ffeist@sjbparishclerk.gov



December 9, 2024

Mr. Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

Re: St. John Parish Clerk of Court – Investigative Audit Report

Dear Mr. Waguespack:

Kindly accept this correspondence as a response to yours dated November 21, 2024. I reviewed the preliminary draft of your Investigative Audit Report ("Report"). As you are aware, I was elected as Clerk of Court for the Parish of St. John the Baptist on November 18, 2023. I was sworn in as the Clerk of Court for St. John the Baptist Parish on June 30, 2024.

First and foremost, the allegations regarding matters which occurred during the prior administration are disconcerting. As such, I began and will continue to conduct a full investigation into this matter to determine what rights and remedies my office has to recover the funds misappropriated to Troy Williams, Global Profit Strategies, and Bilal's Tax and Accounting Services.

Since the facts and allegations contained in the Report predate my term as the Clerk of Court as it involved the actions of Troy Williams from January 2017 – October 2023 as well as the fact that Clerk's Office apparently did not have any documents from QuickBooks to disclose to the Louisiana Auditor,¹ I will therefore be unable to add any additional information in order to agree nor dispute the contents of the Report.

I can however offer the following comments. Since I took office, my office's internal accounting operations have been completed in a timely manner. Additionally, I will implement your recommendations as contained on page 14 of the Report.

My staff and I look forward to establishing an excellent working relationship with you and your office in the future.

Respectfully,


Felicia C. Feist
St. John the Baptist Clerk of Court

¹ The Clerk's Office used QuickBooks as its accounting software to documents transaction. *See* Investigative Audit Report, pg. 7.

Mr. Williams was the only individual that had access to QuickBooks. *See id.* at pg. 8.

Finally, as stated in your timeline regarding the QuickBooks files, former Clerk Eliana DeFrancesch provided your office with access to the desktop computer where Mr. Williams supposedly stored the QuickBooks files; however, no relevant information could apparently be retrieved from it. *See id.*

APPENDIX B

Tommie Vassel's Response

GPS

Tommie A. Vassel, CPA, CGMA / DBA

GLOBAL PROFIT STRATEGIES, LLC

*1139 MARAIS STREET ** NEW ORLEANS, LOUISIANA 70116*

(504) 586-9498 (T) ** (504) 339-8037 (C) ** TVASSELCPA@AOL.COM

December 10, 2024

Michael J. "Mike" Waguespack, CPA

Louisiana Legislative Auditor

Post Office Box 94397

Baton Rouge, Louisiana 70804-9397

Email: responses@lla.la.gov

Dear Mr. Waguespack,

Please accept my response to the audit report on the St. John the Baptist Parish Clerk of Court which I was referenced in.

It was reported that I never provided copies of my records showing where I paid Mr. Tory Williams. I was asked by the auditors for cancelled checks, which I indicated to the auditors that my bank, Capital One, did not return copies of checks written on the Bank Statements.

It was also indicated that my firm Global Profit Strategies was paid \$157, 187 from February 2017 to February 2021. My records, based on my transaction registers from 1/1/2017 to 2/24/20 show that I received checks from the St. John Clerk's totaling \$68,715.08 of that amount \$53,950.20 was paid to Mr. Williams.

I hope this provides additional clarification for the audit. See Attached Schedule.

Sincerely,


Tommie A. Vassel, CPA, CGMA

St. John Clerk of Court
Invoices

Invoice Date	Invoice Month	Invoice Amount	Date Deposited	Check to T. Williams	
2/8/2017	Jan. 2017	3,844.00	3/6/2017	3,294.00	3/17/2017
3/27/2017	Feb. 2017	2,994.40	4/3/2017	2,994.40	4/3/2017
4/24/2017	Mar. 2017	3,883.60	5/17/2017	3,883.60	5/17/2017
5/15/2017	Apr. 2017	5,112.80	5/26/2024	5,112.00	5/25/2017
6/22/2017	May. 2017				
		6,126.00	7/7/2017	6,126.00	7/10/2017
		4,563.60	8/15/2017	4,563.60	8/9/2017
		4,432.80	9/6/2017	4,432.80	9/8/2017
		2,746.00	10/18/2017	2,746.00	10/19/2017
		3,295.20	11/21/2017		
TOTAL		36,998.40		33,152.40	
TOTAL		6,263.60	8/22/2018	2,000.00	8/24/2018
		3,295.20	1/28/2019	2,235.00	2/6/2019
		4,262.40	5/24/2019	3,002.40	5/29/2019
		4,889.88	11/13/2019	3,849.80	11/21/2019
TOTAL		12,447.48		9,087.20	
		4,371.60	1/13/2020	3,401.60	1/13/2020
		8,634.00	2/24/2020	6,309.00	2/24/2020
TOTAL		13,005.60		9,710.60	
		68,715.08		53,950.20	