

DISTRICT ATTORNEY FOR THE 22ND JUDICIAL DISTRICT



ADVISORY SERVICES
PROCEDURAL REPORT
ISSUED JULY 22, 2020

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Louisiana Legislative Auditor

Daryl G. Purpera, CPA, CFE

District Attorney for the 22nd Judicial District



Audit Control # 70190073

July 2020

Introduction

The Louisiana Legislative Auditor performed certain procedures at the District Attorney for the 22nd Judicial District (DA) to address the requirements of Act 774 of the 2014 Regular Legislative Session, as amended. The primary purpose of our procedures at the DA was to assist the DA in evaluating certain controls the DA 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 DA's financial statements, nor the effectiveness of the DA's internal control over financial reporting and compliance.

Results of Our Procedures

Follow-up on Prior-year Exceptions

We assessed the status of the exception reported in the prior-year agreed-upon procedures report dated June 26, 2019, relating to a lack of an insurance policy covering employee theft and noted that it had been fully resolved.

Current-year Results

1. Credit Cards

We obtained and inspected the DA's written policies and procedures over credit cards. We then selected five credit cards, reviewed one monthly statement for each card and observed whether each statement was reviewed by someone other than the authorized cardholder. We then selected 24 transactions and reviewed the supporting documentation for each transaction to determine if the transactions were supported by receipts and if the DA documented the business/public purpose for each transaction.

Results: We noted that written policies and procedures did not include a provision for the removal of signatory authorization upon termination of employment. We also noted that one statement lacked evidence of each applicable member of management's review and

approval, one receipt did not clearly identify what was purchased, and five purchases lacked written documentation of the business/public purpose.

Recommendations: We recommend that management correct the deficiencies noted above.

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

2. Information Technology Disaster Recovery/Business Continuity

We obtained and inspected the DA's written policies and procedures over information technology disaster recovery/business continuity. We also verified that critical data is backed up at least weekly; restoration of backups is tested at least monthly; antivirus software is active; and antivirus, operating system, and accounting system software is up-to-date.

Results/Recommendations: We discussed our results with management.

3. Sexual Harassment

We obtained and inspected the DA's written policies and procedures, as well as its required annual report regarding sexual harassment. We also 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 DA's annual report on sexual harassment to observe whether it met statutory requirements.

Results: We noted that written policies and procedures over sexual harassment were not prominently posted on the DA's website or in a conspicuous location in each office, and also did not address all agency responsibilities, as required by Louisiana Revised Statutes 42:342-344. We also noted that the DA's annual sexual harassment report was not completed until April 2020, rather than the February 1, 2020, deadline required by Louisiana Revised Statute 42:344.

Recommendation: We recommend that management prominently post its sexual harassment policies and procedures on the DA's website and complete future reports timely as required by Louisiana Revised Statute 42:344.

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

4. Diversion Program

We obtained management's representation that the DA has adopted the Louisiana District Attorney Association's 2018 Diversion Standards (Standards), as written.

We then selected six program participants and reviewed supporting documentation to verify their eligibility for the diversion program. We also attempted to trace disbursements of diversion funds to direct program expenses, victim's assistance programs, or traffic safety initiatives.

Results: We did not note any exceptions regarding participant eligibility, but we were unable to test the proper disbursement of funds because diversion expenses are commingled with non-diversion expenses.

Recommendations: We recommend that the DA separately track and report diversion funds to provide assurance that disbursements of these funds are made for direct program expenses, victim's assistance programs, or traffic safety initiatives as required by the Standards.

Management provided a response to our report (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,

A handwritten signature in blue ink that reads "Daryl G. Purpera". The signature is fluid and cursive, with the first name being the most prominent.

Daryl G. Purpera, CPA, CFE
Legislative Auditor

DGP/ch

22JDA

APPENDIX A: MANAGEMENT'S RESPONSE



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July 9, 2020

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MANGEMENT'S RESPONSE

1. Credit Cards

Our policy is for all terminated employees to return all credit cards and the credit card cancelled, removing signature authority. Our written policy included the return of all credit cards upon termination. We have added the cancellation of the card to remove signature authority to our written policy. All credit cards statements are reviewed by the Executive Administrative Officer and the Chief Administrative Assistant District Attorney as well as the District Attorney or other authorized check signer. Our office has adopted an authorization form to more clearly identify what is being purchased, business purpose and approval.

3. Sexual Harassment

We have posted our Sexual harassment policies and procedures on the District Attorney's website and will administratively calendar to complete the report as required by LSA 42:344.

4. Diversion Program

The District Attorney's office periodically prepares a cost allocation plan for diversion to capture program related expenses to test against program income. The majority of expenses related to diversion are indirect costs, including those for review of files for recommendation to diversion pursuant to our office policies.

Sincerely,

Tony Sanders
Chief Administrative
Assistant District Attorney