



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

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ST. BERNARD PARISH CLERK OF COURT

BATON ROUGE -- The St. Bernard Parish clerk of court's office cannot find \$7,423 in electronic equipment and three window air conditioning units, according to an audit filed with Legislative Auditor Daryl Purpera and made public Monday.

The missing assets are among six findings reported by an independent certified public accounting firm covering the office's operations from July 1, 2011 to June 30, 2012. The audit said Clerk of Court Randy Nunez, who took office July 1, 2012, "identified several capital assets on the listing provided by the previous clerk that were not able to be located." The items included an Apple I-Pad, a MacBook Pro 15-inch laptop computer and three window unit air conditioners.

The report said that the items were listed on the inventory at a cost of \$7,423 and a book value of \$2,857. It said Nunez "has not been able to obtain an explanation from the prior clerk where these assets are held or stored." The audit recommended Nunez continue requesting his predecessor "to provide an explanation of where these missing capital assets are located."

In December of last year, the legislative auditor issued its own investigative audit for the period 2009 to 2011 that showed that more than \$170,000 in advance civil court costs were not collected from St. Bernard attorney Sidney Torres III, the former clerk's son, on more than 580 lawsuits. The legislative auditor's report also stated that the former clerk's daughter, Lena Nunez, may have violated state law by destroying billing records related to her brother's account. The former clerk, her son and daughter deny these charges.

The independent audit referred to the same findings, and said that not collecting the advance court costs had a monetary effect on deposits to the clerk's salary fund and other governmental entities who are supposed to receive a portion of the fees. The audit said Torres' son has paid almost \$100,000 of the balance referred to in the legislative auditor's report.

The independent accounting firm's audit recommended that the new clerk look into a \$30,000 annual payment - \$2,500 a month - to a law firm hired on retainer by the previous clerk. "There were no invoices in the clerk's files that detailed the work done by the law firm being paid so we were not able to determine if the \$2,500 per month being paid was for work actually done by the attorney," according to the report.

Randy Nunez said in his response that he has requested more details on the work done by the unnamed law firm.



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Other findings included:

- The clerk was unable to identify “who owed \$3,588 in various charges” among accounts receivable, and another \$38,000 was more than three months past due.
- The former clerk kept all records manually and those for June 2012 had not been posted properly. The incumbent said he has taken steps to computerize the office but was “not afforded the opportunity to meet with the prior clerk and get familiar with the accounting system” before taking office.
- The clerk’s office failed to file the audit report with Purpera’s office within the six-month period required by law. The clerk’s office ended the fiscal year last June 30 and should have filed the audit by Dec. 31. The report said Hurricane Isaac “caused significant damage” to the clerk’s office by tearing off its roof and forcing a move to a temporary facility before returning to a renovated office. The hurricane, coupled with a new staff having to become familiar with the financial records of the previous clerk, resulted in the late filing.

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