



*Luther Speight & Company, LLC*  
*Certified Public Accountants and Consultants*

REGISTRAR OF VOTERS  
FOR THE PARISH OF ORLEANS

FINANCIAL AND COMPLIANCE AUDIT  
TOGETHER WITH  
INDEPENDENT AUDITORS REPORT

FOR THE YEAR ENDED DECEMBER 31, 2021

## TABLE OF CONTENTS

	<u>PAGE</u>
Independent Auditor's Report .....	1-3
Management's Discussion and Analysis .....	4-8
 <b>BASIC FINANCIAL STATEMENTS</b>	
Statement of Net Position .....	9
Statement of Activities .....	10
Balance Sheet – Governmental Fund .....	11
Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Fund .....	12
Reconciliation of the Balance Sheet – Governmental Fund to the Statement of Net Position .....	13
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Fund to the Statement of Activities .....	14
Notes to the Financial Statements .....	15-28
 <b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
Budgetary Comparison Schedule – General Fund .....	29
Schedule of Proportionate Share of the Net Pension Liability .....	30
Schedule of Contributions – Retirement Plan .....	31
Notes to Supplementary Information .....	32
 <b>OTHER SUPPLEMENTARY INFORMATION</b>	
Schedule of Compensation, Payments and Other Benefits to Agency Head or Chief Executive Officer .....	33
 <b>REQUIRED BY GOVERNMENTAL AUDITING STANDARDS</b>	
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards .....	34-35
Summary of Auditor's Results .....	36
Schedule of Findings and Responses .....	37-38
Schedule of Prior Year Findings .....	39



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## INDEPENDENT AUDITOR'S REPORT

To the Honorable Sandra Wilson,  
Registrar of Voters for the Parish of Orleans  
New Orleans, Louisiana

### **Opinion**

We have audited the accompanying financial statements of the governmental activities and each major fund of the Registrar of Voters for the Parish of Orleans (the Registrar) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Registrar's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of the Registrar, as of December 31, 2021, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Registrar, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Emphasis of a Matter**

As described in Note 1, the accompanying financial statements of the Registrar are intended to present the financial position and results of operations arising from the Registrar's appropriations from the City of New Orleans (the City) as of the date of this audit report. As such, the accompanying financial statements present only that portion of the general fund that is attributable to the transactions of the Registrar arising from the annual appropriation made by the City to the Registrar.

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Registrar's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements

In performing an audit in accordance with generally accepted accounting standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Registrar's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Registrar's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4–8 and 29, schedule of proportionate share of the net pension liability and schedule of contributions and the related notes to required supplemental information on pages on pages 30-32 be presented to supplement the basic financial statements.

Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Registrar's basic financial statements. The schedule of compensation, benefits, and other payments to agency head (the schedule) is presented to comply with the Act 706 of the 2014 Louisiana Legislative Session and is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The schedule is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, schedule is fairly stated in all material respects in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated July 29, 2022, on our consideration of the Registrar's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Registrar's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Registrar's internal control over financial reporting and compliance.



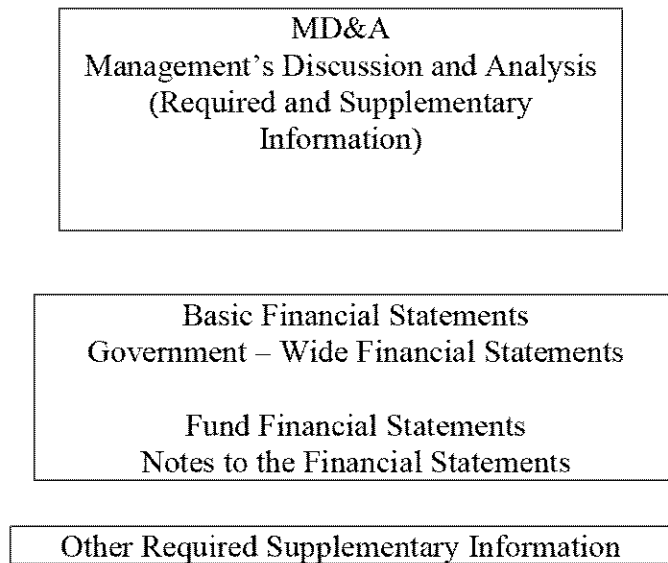
Luther Speight & Company CPAs  
New Orleans, Louisiana  
July 29, 2022

REGISTRAR OF VOTERS FOR THE PARISH OF ORLEANS  
NEW ORLEANS, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2021

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The Registrar of Voters for the Parish of Orleans' (the Registrar) management's discussion and analysis is intended to assist the reader in focusing on significant financial issues, provide an overview of the Registrar's financial activity, and identify changes in the Registrar's financial position and its ability to address the next and subsequent year financial challenges.

The following is an illustration on how this financial report is presented.



Government-Wide Financial Statements

The government-wide financial statements are new and provide a perspective of the Registrar as a whole. These statements use the full accrual basis of accounting similar to private sector companies. There are two government-wide statements: the Statement of Net Position and the Statement of Activities.

The Statement of Net Position, combines and consolidates governmental funds' current financial resources (short-term spendable resources) with the capital assets and long-term obligations, regardless of if they are currently available or not.

Consistent with the full accrual basis of accounting, the Statement of Activities accounts for the current year revenues and expenses regardless of when cash is received or paid. The intent of this statement is to summarize and simplify the user's analysis of the cost of various services.

REGISTRAR OF VOTERS FOR THE PARISH OF ORLEANS  
NEW ORLEANS, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2021

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Continued,

Statement of Net Position

The Statement of Net Position reports all assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position. The statement is presented in a format that displays *assets, plus deferred outflows of resources, less liabilities, less deferred inflows of resources, equals net position*. Net position represents the difference between all other elements in a statement of financial position and should be displayed in three components—*net investment in capital assets; restricted; and unrestricted*.

Restricted Component of Net Position

The *restricted* component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.

Unrestricted Component of Net Position

The *unrestricted* component of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

Fund Financial Statements

Revenues are recorded when received except when they are measurable and available and therefore represent resources that may be appropriated. Expenditures are accounted for in the period that goods and services are used. In addition, capital asset purchases are expensed and not recorded assets. Debt payments are recorded as expenditures in the current year and future debt obligations are not recorded. The General Fund is the only fund of the Registrar. The General Fund is used primarily to account for the operations of the Registrar's office. Its revenues are derived from appropriations received from the City of New Orleans.

REGISTRAR OF VOTERS OF THE PARISH FOR ORLEANS  
 NEW ORLEANS, LOUISIANA  
 MANAGEMENT'S DISCUSSION AND ANALYSIS  
 FOR THE YEAR ENDED DECEMBER 31, 2021

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The comparative net position of the Registrar is as follows:

<u>ASSETS</u>	<u>2021</u>	<u>2020</u>
Cash in Bank	\$ 14,251	\$ 12,322
Intergovernmental receivables	3,879	21,709
Capital assets, net (Note 4)	-	288
Total Assets	<u>18,130</u>	<u>34,319</u>
Deferred Outflows:		
Pension Related	103,833	111,083
Total Assets and Deferred Outflows	<u>121,963</u>	<u>145,402</u>
 <u>LIABILITIES</u>		
Accounts Payable	11,514	17,513
Accrued Payroll	3,879	21,709
Compensated Absences Payable	21,797	17,827
Net Pension Liability	32,929	408,561
Total Liabilities	<u>70,119</u>	<u>465,610</u>
Deferred Inflows:		
Pension Related	345,428	80,285
Total Liabilities and Deferred Outflows	<u>415,547</u>	<u>545,895</u>
 <u>NET POSITION</u>		
Invested in Capital assets	-	288
Unrestricted	<u>(293,584)</u>	<u>(400,781)</u>
Total Net Position	<u>(293,584)</u>	<u>(400,493)</u>
<u>LIABILITIES AND NET POSITION</u>	<u>\$ 121,963</u>	<u>\$ 145,402</u>



REGISTRAR OF VOTERS FOR THE PARISH OF ORLEANS  
 NEW ORLEANS, LOUISIANA  
 MANAGEMENT'S DISCUSSION AND ANALYSIS  
 FOR THE YEAR ENDED DECEMBER 31, 2021

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Net position can be separated into two categories: invested in capital assets and unrestricted net position. Invested in capital assets is a combination of capital assets at original cost less accumulated depreciation. The capital assets of the Registrar were fully depreciated as of year-end. The original cost of capital assets totaled \$129,749 with a corresponding balance in accumulated depreciation. In accordance with accounting principles generally accepted in the United States of America, depreciation expense is recorded on the original cost of the asset, less an estimated salvage value, expensed over the estimated useful life of the asset. The unrestricted net position is an accumulation of prior year's changes in net position. This balance is directly affected each year by the Registrar's current change in net position.

Analysis of changes in net position:

Revenues:	2021	2020
Intergovernmental revenues	\$ 322,595	\$ 292,035
Other revenues	32,701	32,610
Total Revenues	<u>355,296</u>	<u>324,645</u>
Expenses:		
Program service expenses	344,722	386,476
Total Expenses	<u>344,722</u>	<u>386,476</u>
Increase/(Decrease) in net position	<u>\$ 10,574</u>	<u>\$ (61,831)</u>

Capital Assets

At December 31, 2021, the Registrar's capital assets were fully depreciated.

Furniture and Equipment	\$129,749
Less accumulated depreciation	(129,749)
Net capital assets	<u>\$ 0</u>

REGISTRAR OF VOTERS FOR THE PARISH OF ORLEANS  
NEW ORLEANS, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2021

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Budget

As required by state law, the Registrar adopts the original budget for the office prior to the commencement of the fiscal year which the budget applies.

Revenue Budget

The Registrar's intergovernmental revenue budget was provided by the City of New Orleans in the form of appropriations totaling \$378,756.

Contacting the Registrar Financial Management

This financial report is designed to provide citizens, taxpayers, customers, investors and creditors with a general overview of the Registrar's finances and demonstrate the Registrar's accountability for money it receives. If you have questions about this report or need additional information, contact Dr. Sandra L. Wilson, Registrar, at Room 1W23 City Hall, New Orleans, Louisiana 70112.

## BASIC FINANCIAL STATEMENTS

**REGISTRAR OF VOTERS FOR THE PARISH OF ORLEANS  
NEW ORLEANS, LOUISIANA  
STATEMENT OF NET POSITION  
DECEMBER 31, 2021**

ASSETS

Cash in Bank	\$	14,251
Intergovernmental receivables		3,879
Capital assets, net (Note 4)		<u>-</u>
Total Assets		<u>18,130</u>
Deferred Outflows:		
Pension Related		<u>103,833</u>
Total Assets and Deferred Outflows		<u><u>121,963</u></u>

LIABILITIES

Accounts Payable		11,514
Accrued Payroll		3,879
Compensated Absences Payable		21,797
Net Pension Liability		<u>32,929</u>
Total Liabilities		<u>70,119</u>
Deferred Inflows:		
Pension Related		<u>345,428</u>
Total Liabilities and Deferred Outflows		<u><u>415,547</u></u>

NET POSITION

Invested in Capital assets		-
Unrestricted		<u>(293,584)</u>
Total Net Position		<u><u>(293,584)</u></u>

LIABILITIES AND NET POSITION		<u><u>\$ 121,963</u></u>
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The accompanying notes are an integral part of these financial statements

**REGISTRAR OF VOTERS FOR THE PARISH OF ORLEANS  
NEW ORLEANS, LOUISIANA  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2021**

<u>FUNCTIONS / PROGRAMS</u>	<u>Expenses</u>	<u>General Revenues</u>		<u>Net (Expenses) Revenue</u>
		<u>Charges for Services</u>	<u>Operating Public Support</u>	
Governmental activities:				
General government	\$ 344,722	\$ -	\$ 322,595	\$ (22,127)
Total governmental activities:				(22,127)
Other revenues:				
Non-employer contributions				32,701
Total general revenues and transfers				32,701
Other changes in net pension liability				96,572
Total changes in net position				107,146
Net position - beginning of year				(400,730)
Net position - end of year				\$ (293,584)

The accompanying notes are an integral part of these financial statements.

**REGISTRAR OF VOTERS FOR THE PARISH OF ORLEANS  
NEW ORLEANS, LOUISIANA  
BALANCE SHEET - GOVERNMENTAL FUND  
DECEMBER 31, 2021**

ASSETS

Cash	\$	14,251
Due from the City of New Orleans		<u>3,879</u>
Total Assets		<u>18,130</u>

LIABILITIES

Accounts Payable		11,514
Accrued Payroll		<u>3,879</u>
Total Liabilities		<u>15,393</u>

Fund Balance

Fund Balance Unreserved		<u>2,737</u>
Total fund balance		<u>2,737</u>

Total liabilities and fund balance	\$	<u><u>18,130</u></u>
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The accompanying notes are an integral part of these financial statements

**REGISTRAR OF VOTERS FOR THE PARISH OF ORLEANS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED DECEMBER 31, 2021**

REVENUES

Intergovernmental Revenue	\$ 322,595
Total revenue	<u>322,595</u>

EXPENDITURES

Salaries and Fringe Benefits	295,040
Professional Services	-
Convention & Travel	26,058
Rent & Leases	118
Office supplies	4,777
Equipment and Other Supplies	-
Total expenses	<u>325,993</u>

Net change in fund balance	(3,398)
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Fund balance, beginning of year	<u>6,135</u>
Fund balance, end of year	<u>\$ 2,737</u>

The accompanying notes are an integral part of these financial statements

**REGISTRAR OF VOTERS FOR THE PARISH OF ORLEANS  
 NEW ORLEANS, LOUISIANA  
 RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUND  
 TO THE STATEMENT OF NET POSITION  
 FOR THE YEAR ENDED DECEMBER 31, 2021**

Total fund balance-Governmental Fund	\$ 2,737
Deferred Outflows	103,833
Amount reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund:	-
Long-term liabilities are not due and payable in the current period therefore are not reported in the fund:	
Compensated Absences	(21,797)
Deferred Inflows	(345,428)
Net Pension Liability	(32,929)
Net position of governmental activities	<u>\$ (293,584)</u>

The accompanying notes are an integral part of these financial statements



**REGISTRAR OF VOTERS FOR THE PARISH OF ORLEANS  
 NEW ORLEANS, LOUISIANA  
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE TO THE  
 STATEMENT OF ACTIVITIES  
 FOR THE YEAR ENDED DECEMBER 31, 2021**

Total net change in fund balance-Governmental Fund	<u>\$ (3,398)</u>
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Amount reported for governmental activities in the Statement of Activities are different because:

The Governmental Fund reported capital outlays as expenditures whereas in the Statement of Activities these costs are depreciated over their estimated lives:

Depreciation expense	(288)
Other changes in net pension liability	96,572
Non-employer contributions to cost-sharing pension plan	32,701
Pension Expense	<u>(18,441)</u>
Total change in net position of governmental activities	<u><u>\$ 107,146</u></u>

The accompanying notes are an integral part of these financial statements

REGISTRAR OF VOTERS FOR THE PARISH OF ORLEANS  
NEW ORLEANS, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021

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NOTE 1 – BACKGROUND

The Registrar of Voters for the Parish of Orleans (the Registrar) is a non-partisan subdivision of the State of Louisiana and is subject to the direction of the Commissioner of Elections. The Registrar is responsible for the registration of voters and for the administration and enforcement of the laws, rules and regulation of the State of Louisiana and the Louisiana Civil Service Commission and after appointment can only be removed by majority vote of the State Board of Election Supervisors for conviction of a felony or specific types of conduct, as set forth in Louisiana Revised Statute 18:53.

Basis of Presentation

The accompanying financial statements of the Registrar have been prepared in conformity with accounting principals generally accepted in the United States of America applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Special-Purpose Financial Statement Presentation

The accompanying special-purpose financial statements include only the appropriations received by the Registrar from the City of New Orleans (the City). As provided by Louisiana Revised Statutes 18:55-59, the State pays, through the Commissioner of Elections, a portion of the salary of the Registrar, the Chief Deputy, and the Confidential Assistant, and one-half of the salaries of the regular employees for each year plus related retirement and other benefits. This compensation is paid directly by the State to the Registrar and its employees and is not included in the accompanying special-purpose financial statements. As such, the accompanying financial statements present only that portion of the general fund that is attributable to the transactions arising from the City's appropriations to the Registrar. In accordance with Governmental Accounting Standards Board pronouncements, the Registrar reports its net position in separate categories, 1) Investment in Capital Assets 2) Restricted and 3) Unrestricted.

Investment in Capital Assets – consists of capital assets, net of accumulated depreciation.

Restricted Net position include realized gains and losses, investment income and gifts and contributions for which donor-imposed restrictions have not been met.

Unrestricted Net Position – consist of net assets which do not meet the definition of the two preceding categories. Unrestricted net assets often are designated to indicate that management does not consider them to be available for general operations. Unrestricted net assets often have constraints on resources which are imposed by management but can be removed or modified.

REGISTRAR OF VOTERS FOR THE PARISH OF ORLEANS  
NEW ORLEANS, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021

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NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Statement of Activities – demonstrates the degree to which the direct expenses of a given function or segments are offset by the program revenues. Direct expenses are those that are clearly identifiable within a specific function. Program revenues include charges to customers or applicants who purchase, use, or directly benefit from the goods, services, or privileges provided by a given function and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not meeting the definition of program revenues are instead reported as general revenue.

Fund Accounting

The Registrar uses a fund (General Fund) to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

The fund of the Registrar is classified as a governmental fund (General Fund), which accounts for the Registrar’s general activities, including the collection and disbursement of specific or legally restricted monies and the acquisition of fixed assets.

Government-Wide Financial Statements (GWFS)

The Statement of Net Assets and the Statement of Activities display information about the reporting government as a whole. These statements include all the financial activities of the Registrar.

The GWFS were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed).

The focus of governmental fund financial statements is on major funds than reporting funds type. Each major fund is presented in a separate column. At December 31, 2021, the general fund is the only major fund of the Registrar.

The General Fund is maintained on the modified accrual basis of accounting wherein revenues are recognized in the accounting period in which they become available and measurable. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

REGISTRAR OF VOTERS FOR THE PARISH OF ORLEANS  
NEW ORLEANS, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021

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Continued,

Operating Budget

The Registrar adopts a budget (appropriation request) on a calendar year basis for consideration by the City of New Orleans in the preparation of their operating budget of expenditures. The Registrar's budget is submitted to the City prior to November 1. The City advertises, holds hearings, and not later than December 1, the budget is legally enacted through passage of an ordinance. Appropriations for the Registrar's office are listed under the Judicial and Parochial as separate line items.

Cash Account

Cash consists solely of demand deposits fully secured by Federal deposit insurance.

Vacation and Sick Leave

Employees of the Registrar, not including the Registrar of Voters, earn and accumulate vacation and sick leave at varying rates according to their years of service. The amount of vacation and sick leave that may be accumulated by each employee is limited. Upon termination, employees or their heirs are compensated for up to 300 hours of unused vacation leave at the employees' hourly rate of pay at the time of termination. Upon retirement, unused vacation leave in excess of 300 hours plus unused sick leave are used in computing retirement benefits. The liability for unused vacation leave payable at December 31, 2021, is \$21,797.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures during the reporting period. Actual results could differ from those estimates.

Capital Assets

Capital assets are valued at historical cost (at the time purchased), or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their fair market value on the date received. Depreciation has been provided over estimated useful lives of the assets using the straight-line method. The estimated useful lives of furniture and equipment are 5 years.

Depreciation expense for the year ended December 31, 2021 is recorded at \$288.

REGISTRAR OF VOTERS FOR THE PARISH OF ORLEANS  
NEW ORLEANS, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS\  
DECEMBER 31, 2021

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NOTE 3 – PENSION PLAN

Substantially all of the employees of the Registrar’s office are members of the Registrars of Voters Employees’ Retirement System (“System”), a cost-sharing multiple-employer defined benefit pension plan, controlled and administered by a separate board of trustees.

The Registrars of Voters Employees' Retirement System prepares its employer schedules in accordance with the Governmental Accounting Statement No. 68 – *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*. GASB Statement No. 68 established standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expenses/expenditures. It provides methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. It also provides methods to calculate participating employers’ proportionate share of net pension liability, deferred inflows, deferred outflows, pension expense, and amortization periods for deferred inflows and deferred outflows.

Basis of Accounting:

The Registrars of Voters Employees' Retirement System's employer schedules are prepared using the accrual basis of accounting. Members’ earnable compensation, for which the employer allocations are based, is recognized in the period in which the employee is compensated for services performed. The member’s earnable compensation is attributed to the employer for which the member is employed as of June 30, 2021.

System Employees:

The System is not allocated a proportionate share of the net pension liability related to its employees. The net pension liability attributed to the System’s employees is allocated to the remaining employers based on their respective employer allocation percentage.

Pension Amount Netting:

The deferred outflows and deferred inflows of resources attributable to differences between projected and actual earnings on pension plan investments recorded in different years are netted to report only a deferred outflow or a deferred inflow on the schedule of pension amounts. The remaining categories of deferred outflows and deferred inflows are not presented on a net basis.

REGISTRAR OF VOTERS FOR THE PARISH OF ORLEANS  
NEW ORLEANS, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021

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Continued,

Plan Fiduciary Net Position:

Plan fiduciary net position is a significant component of the System's collective net pension liability. The System's plan fiduciary net position was determined using the accrual basis of accounting. The System's assets, liabilities, revenues, and expenses were recorded with the use of estimates and assumptions in conformity with accounting principles generally accepted in the United States of America. Such estimates primarily relate to unsettled transactions and events as of the date of the employer pension schedules and estimates over the determination of the fair market value of the System's investments. Accordingly, actual results may differ from estimated amounts.

1. PLAN DESCRIPTION:

The System was established on January 1, 1955, for the purpose of providing retirement allowances and other benefits as stated under the provisions of R.S. Title 11:2032, as amended, for registrars of voters, their deputies, and their permanent employees in each parish. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the System in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

The following is a description of the plan and its benefits and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

Any member hired prior to January 1, 2013, is eligible for normal retirement after he or she has 20 years of creditable service and is age 55 or has 10 years of creditable service and is age 60. Any member with 30 years of creditable service, regardless of age, may retire. Regular retirement benefits for members hired prior to January 1, 2013, are calculated at 3.33% of the average annual earned compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation.

Any member hired on or after January 1, 2013, is eligible for normal retirement after he has attained 30 years of creditable service and is age 55; has attained 20 years of creditable service and is age 60; or has attained 10 years of creditable service and is age 62. Regular retirement benefits for members hired on or after January 1, 2013, are calculated at 3.00% of the average annual earned compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation. Retirement benefits for members hired on or after January 1, 2013, that have attained 30 years of creditable service with at least 20 years of creditable service in the System, are calculated at 3.33% of the average annual compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation.

REGISTRAR OF VOTERS FOR THE PARISH OF ORLEANS  
NEW ORLEANS, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021

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Continued,

Any member whose withdrawal from service occurs prior to attaining the age of 60 years, who shall have completed 10 or more years of creditable service and shall not have received a refund of his accumulated contributions, shall become eligible for a deferred allowance beginning upon his attaining the age of 60 years.

Disability benefits are provided to active contributing members with at least 10 years of service established in the System and who have been officially certified as disabled by the State Medical Disability Board. The disabled member who has attained the age of 60 years shall be entitled to a regular retirement allowance.

The disabled member who has not yet attained age 60 shall be entitled to a disability benefit equal to the lesser of 3.00% of his average final compensation multiplied by the number of creditable years of service (not to be less than 15 years) or 3.33% of average final compensation multiplied by the years of service assuming continued service to age 60. Disability benefits may not exceed two-thirds of earnable compensation.

If a member who has less than five years of credited service dies due to any cause other than injuries sustained in the performance of his official duties, his accumulated contributions are paid to his designated beneficiary. If the member has five or more years of credited service and is not eligible to retire, automatic Option 2 benefits are payable to the surviving spouse. These benefits are based on the retirement benefits accrued at the member's date of death with Option 2 factors used as if the member had continued in service to earliest normal retirement age. If a member has no surviving spouse and the member has five or more years of creditable service, the surviving minor children under 18 or disabled children shall be paid 80% of the accrued retirement benefit in equal shares until the age of majority or for the duration of the handicap for a handicapped child. Upon the death of any former member with 10 or more years of service, automatic Option 2 benefits are payable to the surviving spouse. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions.

In lieu of terminating employment and accepting a service retirement allowance, any member with 10 or more years of service at age 60, 20 or more years of service at age 55, or 30 or more years of service at any age may elect to participate in the Deferred Retirement Option Plan (DROP) for up to three years and defer the receipt of benefits. Upon commencement of participation in the plan, membership in the System terminates. During participation in the plan, employer contributions are payable, but employee contributions cease. The monthly retirement benefits that would have been payable, had the person elected to cease employment and received a service retirement allowance, are paid into the DROP fund. This fund does not earn interest. In addition, no cost of living increases are payable to participants until employment which made them eligible to become members of the System has been terminated for at least one full year.

REGISTRAR OF VOTERS FOR THE PARISH OF ORLEANS  
NEW ORLEANS, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021

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Continued,

Upon termination of employment prior to or at the end of the specified period of participation, a participant in the plan may receive, at his option, a lump sum from the account equal to the payments into the account, a true annuity based upon his account balance in that fund, or any other method of payment if approved by the Board of Trustees. The monthly benefits that were being paid into the Deferred Retirement Option Plan fund will begin to be paid to the retiree. If the participant dies during participation in the plan, a lump sum equal to his account balance in the plan fund shall be paid to his named beneficiary or, if none, to his estate. If employment is not terminated at the end of the three years, payments into the plan fund cease, and the person resumes active contributing membership in the System.

Cost of living provisions for the System allows the Board of Trustees to provide an annual cost of living increase of 2.0% of the eligible retiree's original benefit if certain funding criteria are met. Members are eligible to receive a cost of living adjustment once they have reached the age of 60 and have been retired at least one year. Funding criteria for granting cost of living adjustments is dependent on the funded ratio.

2. EMPLOYER CONTRIBUTIONS:

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2021, the actual employer contribution rate was 18.00%.

In accordance with state statute, the System also receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended June 30, 2021.

**Pension Liability, Pension Expense, and Deferred Inflows/Outflows of Resources Related to Pensions**

At December 31, 2021, the Registrar reported a liability of \$32,929 for its proportionate share of the net pension liability of the Plan. This amount includes a reduction of \$18,696 based upon employer contributions made by the Registrar subsequent to the Plan's June 30, 2021 measurement date. The net pension liability was measured as of June 30, 2021 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Registrar's proportion of the net pension liability was based on a projection of the Registrar's long-term share of contributions to the pension plans relative to the project contributions of all participating employers, actuarially determined. At June 30, 2021, the Registrar's proportion was 1.96213%. The Court recognized pension expense of \$18,441 representing its proportionate share of the Plan's net expense, including amortization of deferred amounts.



REGISTRAR OF VOTERS FOR THE PARISH OF ORLEANS  
NEW ORLEANS, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021

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Continued,

For the year ended December 31, 2021 the Registrar reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

**Differences between Expected and Actual Experience:**

Differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan.

**Differences between Projected and Actual Investment Earnings:**

Differences between projected and actual investment earnings on pension plan investments were recognized in pension expense using the straight-line amortization method over a closed five year period.

**Changes of Assumptions:**

Changes of assumptions about future economic or demographic factors used to measure the total pension liability were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan.

**Change in Proportion:**

Changes in the employer's proportionate shares of the collective net pension liability and collective deferred outflows of resources and deferred inflows of resources since the prior measurement date were recognized in employer's pension expense (benefit) using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided pensions through the pension plan.

REGISTRAR OF VOTERS FOR THE PARISH OF ORLEANS  
 NEW ORLEANS, LOUISIANA  
 NOTES TO THE FINANCIAL STATEMENTS  
 DECEMBER 31, 2021

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A table reflecting the amounts is as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 23,791	\$ 29,836
Changes in assumptions	56,804	-
Changes in proportion	4,542	61,952
Net difference between projected and actual earnings on pension plan investments	-	253,640
Employer contributions subsequent to measurement date	18,696	-
Totals	<u>\$ 103,833</u>	<u>\$ 345,428</u>

The deferred outflows related to employer contributions subsequent to the measurement date reported at \$18,696 will be recognized as a reduction of the net pension liability in the Registrar's fiscal year ended December 31, 2021 financial statements.

REGISTRAR OF VOTERS FOR THE PARISH OF ORLEANS  
 NEW ORLEANS, LOUISIANA  
 NOTES TO THE FINANCIAL STATEMENTS  
 DECEMBER 31, 2021

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Continued,

Other amounts reported as deferred outflows of resources and deferred inflows of resources, including the remaining Plan's amortization, related to pensions will be recognized in pension expenses as follow:

<u>Remaining deferred amounts from current year change in proportion</u>	<u>Remaining deferred amounts from prior years changes in proportion</u>	<u>Total deferred amounts from changes in proportion</u>
\$ (54,817)	\$ (2,593)	\$ (57,410)

The Registrar's required projected employer contributions are the basis used to determine the proportionate relationship of the Registrar to all employers of Louisiana Registrar of Voters Employees' Retirement System. The employer's proportion was determined on a basis that is consistent with the manner in which contributions to the pension plan are determined. The plan's allocation percentages were used in calculating the Registrar's proportionate share of the pension amounts. The allocation method used in determining each employer's proportion was based on the employer's projected contribution effort to the plan for 2021 as compared to the total of all employers' projected contribution effort to the plan for the 2021. The employers' projected contribution effort was actuarially determined by the System's actuary.

3. ACTUARIAL METHODS AND ASSUMPTIONS:

The net pension liability was measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service, less the amount of the pension plan's fiduciary net position. The components of the net pension liability of the System's employers as of June 30, 2021, are as follows:

REGISTRAR OF VOTERS FOR THE PARISH OF ORLEANS  
NEW ORLEANS, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021

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Valuation Date	June 30, 2021
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.25%, net of investment expenses
Projected Salary Increases	5.25% (2.30% inflation)
Mortality Rates	RP-2010 Public Retirement Plans Mortality Table for general employees multiplied by 120% for males and 120% for females each with full generational projection using the appropriate MP-2019 improvement scale – Employees, Annuitant and Beneficiaries and Disabled Annuitants
Expected Remaining Service Lives	2017 through 2021 - 5 Years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

REGISTRAR OF VOTERS FOR THE PARISH OF ORLEANS  
 NEW ORLEANS, LOUISIANA  
 NOTES TO THE FINANCIAL STATEMENTS  
 DECEMBER 31, 2021

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Continued,

During the year ended June 30, 2021, mortality assumptions were set after reviewing an experience study performed on plan data for the period from July 1, 2014 through June 30, 2019. The data was assigned credibility weightings and combined with a standard table to produce current levels of mortality. The mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. The mortality tables selected were set forward or set back to approximate mortality improvement.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 8.75% for the year ended June 30, 2021.

**Expected Rates of Return**

The best estimates of arithmetic real rates of return for each major asset class based on the System's target asset allocation as of June 30, 2021 were as follows:

Asset Class	Target Asset Allocation	Real Return Arithmetic Basis	Long-term Expected Portfolio Real Rate of Return
Domestic Equities	37.5%	7.50%	2.81%
International Equities	20.0%	8.50%	1.70%
Domestic Fixed Incomes	12.5%	2.50%	0.31%
International Fixed Incomes	10.0%	3.50%	0.35%
Alternative Investments	10.0%	6.33%	0.63%
Real Estate	10.0%	4.50%	0.45%
Totals	100%		6.25%
Inflation			2.50%
Expected Arithmetic Nominal Return			8.75%

REGISTRAR OF VOTERS FOR THE PARISH OF ORLEANS  
 NEW ORLEANS, LOUISIANA  
 NOTES TO THE FINANCIAL STATEMENTS  
 DECEMBER 31, 2021

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Continued,

The discount rate used to measure the total pension liability was 6.25% as of June 30, 2021. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by the Public Retirement Systems' Actuarial Committee, taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**A. Sensitivity to Changes in Discount Rate**

The following table presents the net pension liability of the participating employers, calculated using the discount rate of 6.25%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate as of June 30, 2021.

	1% Decrease 5.25%	Current 6.25%	1% Increase 7.25%
Employer's net pension liability	\$ 294,464	\$ 51,625	\$ (155,069)

The Registrar's proportionate share of employer contributions as of June 30, 2021 reflected \$44,074, while the proportionate share of non-employer contributions reflected 53,034.

REGISTRAR OF VOTERS FOR THE PARISH OF ORLEANS  
 NEW ORLEANS, LOUISIANA  
 NOTES TO THE FINANCIAL STATEMENTS  
 DECEMBER 31, 2021

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NOTE 4 – CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended December 31, 2021 are as follows:

<u>CAPITAL ASSETS</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
Furniture & Equipment	\$ 129,749	\$ -	\$ -	\$ 129,749
Accumulated Depreciation	(129,461)		-	(129,461)
NET CAPITAL ASSETS	<u>288</u>			<u>288</u>
Less: Current Year Depreciation Expense				<u>(288)</u>
Net Capital Assets				<u>\$ -</u>

NOTE 5 – COVID-19 GLOBAL PANDEMIC

In December 2019, an outbreak of a novel strain of coronavirus (COVID-19) spread across multiple countries, including the United States. On March 11, 2020, the World Health Organization characterized COVID-19 as a pandemic. In addition, multiple jurisdictions in the United States declared a state of emergency. It is anticipated that these impacts will continue for some time. Future potential impacts may include disruptions in operations and ability for employees to perform their job functions.

NOTE 6 – SUBSEQUENT EVENTS

Subsequent events have been evaluated through July 29, 2022, which is the date the financial statements were available to be issued, and management advised us that no other reportable matters existed. No subsequent events were evaluated for inclusion in the financial statements subsequent to that date.

REQUIRED SUPPLEMENTARY INFORMATION



**REGISTRAR OF VOTERS FOR THE PARISH OF ORLEANS  
NEW ORLEANS, LOUISIANA  
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>Budget</u>	<u>Actual</u>
<u>PROGRAM REVENUES</u>		
Appropriations - City of New Orleans	<u>\$ 378,756</u>	<u>\$ 322,595</u>
Total program revenue	<u>\$ 378,756</u>	<u>322,595</u>
<u>EXPENDITURES</u>		
Salaries and fringe benefits	252,811	295,040
Professional services	10,000	-
Printing & Binding	6,000	-
Dues & Subscriptions	500	-
Convention & Travel	5,000	26,058
Rent & Leases	5,000	118
Repairs and Maintenance	15,000	-
Telephone	2,000	-
Miscellaneous	70,000	-
Office Supplies	<u>12,445</u>	<u>4,777</u>
Total expenses	<u>\$ 378,756</u>	<u>\$ 325,993</u>

See Independent Auditor's Report

**REGISTRAR OF VOTERS FOR THE PARISH OF ORLEANS  
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>12/31/2021</u>	<u>12/31/2020</u>	<u>12/31/2019</u>	<u>12/31/2018</u>	<u>12/31/2017</u>	<u>12/31/2016</u>	<u>12/31/2015</u>
Registrar's Proportion of the Net Pension Liability	1.62743%	1.96213%	2.01715%	1.98627%	1.94589%	1.99984%	1.97918%
Registrar's Proportionate Share of the Net Pension Liability	\$ 51,625	\$ 422,699	\$ 377,211	\$ 468,845	\$ 427,143	\$ 567,457	\$ 484,708
Registrar's Covered-Employee Payroll	\$ 295,040	\$ 286,128	\$ 330,090	\$ 330,847	\$ 330,938	\$ 348,847	\$ 329,365
Registrar's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	17.50%	147.73%	114.28%	141.71%	129.07%	162.67%	147.16%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	891.57%	98.03%	107.60%	121.26%	105.82%	85.22%	94.35%

Note: Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

**REGISTRAR OF VOTERS FOR THE PARISH OF ORLEANS  
SCHEDULE OF CONTRIBUTIONS - RETIREMENT PLAN  
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>12/31/2021</u>	<u>12/31/2020</u>	<u>12/31/2019</u>	<u>12/31/2018</u>	<u>12/31/2017</u>	<u>12/31/2016</u>	<u>12/31/2015</u>
Contractually Required Contribution	\$ 43,884	\$ 47,846	\$ 47,099	\$ 46,849	\$ 53,605	\$ 62,167	\$ 65,106
Contributions in Relation to the Contractually Required Contribution	\$ 32,701	\$ 32,610	\$ 36,750	\$ 51,006	\$ 53,605	\$ 62,167	\$ 65,106
Contribution Deficiency/(Excess)	\$ 11,183	\$ 15,236	\$ 10,349	\$ (4,157)	\$ -	\$ -	\$ -
Registrar's Covered-Employee Payroll	\$ 295,040	\$ 286,128	\$ 330,090	\$ 330,847	\$ 330,938	\$ 348,847	\$ 329,365
Contributions as a Percentage of Covered-Employee Payroll	11.08%	11.40%	11.13%	15.42%	16.20%	17.82%	19.77%

REGISTRAR OF VOTERS FOR THE PARISH OF ORLEANS  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 1: CHANGES IN BENEFIT TERMS

There were no significant changes in benefit terms during the years presented on the accompanying schedules.

NOTE 2: CHANGES IN ASSUMPTIONS

There were no significant changes in assumptions during the years presented on the accompanying schedules.

OTHER SUPPLEMENTARY INFORMATION

REGISTRAR OF VOTERS FOR THE PARISH OF ORLEANS  
 NEW ORLEANS, LOUISIANA  
 SCHEDULE OF COMPENSATION, PAYMENTS, AND OTHER  
 BENEFITS TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER

FOR THE YEAR ENDED DECEMBER 31, 2021

**Agency Head Name:** Sandra L. Wilson

<b>Purpose</b>	<b>Amount</b>
Salary	\$ 157,674
Benefits-insurance	N/A
Benefits-retirement	Contributions by employee
Benefits-other	N/A
Car allowance	N/A
Vehicle provided by government	N/A
Per diem	N/A
Reimbursements	N/A
Travel	N/A
Registration fees	N/A
Conference travel	N/A
Continuing professional education fees	N/A
Housing	N/A
Unvouchered expenses*	N/A
Special meals	N/A



*Luther Speight & Company, LLC*  
*Certified Public Accountants and Consultants*

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
*GOVERNMENT AUDITING STANDARDS*

To the Honorable Sandra Wilson,  
Registrar for the Parish of Orleans  
New Orleans, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Registrar of Voters for the Parish of Orleans (the Registrar), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Registrar's basic financial statements and have issued our report thereon dated July 29, 2022.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Registrar's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Registrar's internal control. Accordingly, we do not express an opinion on the effectiveness of the Registrar's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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*Atlanta Office: 715 Peachtree St. NE, Suite 2031/Atlanta, GA 30328/ (470)378-1200*

Continued,

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Registrar's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as Finding #2021-001.

### **Registrar's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the Registrar's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Registrar's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Luther Speight & Company CPAs

New Orleans, Louisiana

July 29, 2022



REGISTRAR OF VOTERS FOR THE PARISH OF ORLEANS  
NEW ORLEANS, LOUISIANA  
SUMMARY OF AUDITOR'S RESULTS

FOR THE YEAR ENDED DECEMBER 31, 2021

**Section I – Summary of Auditor's Results**

***Financial Statements***

An unmodified opinion was issued on the financial statements of the auditee.

Internal Control Over Financial Reporting:

Material weakness(es) identified?                   Yes      X   No

Significant deficiency(s) identified  
not considered to be material weaknesses?           Yes      X   No

Noncompliance material to financial statements noted?      X   Yes           No

Federal Awards (Not Applicable)

REGISTRAR OF VOTERS FOR THE PARISH OF ORLEANS  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED DECEMBER 31, 2021

FINDING NO. 2021-001: AUDIT REPORT NOT SUBMITTED TIMELY

CRITERIA:

Louisiana Revised Statute 24:513 requires that Agencies receiving federal, state, or local government funding from the State of Louisiana submit an independent financial statement engagement to the Louisiana Legislative Auditor's office within six months from their fiscal year end.

CONDITION:

The Organization did not complete and submit its independent audit report within the six months after the close of their fiscal year. The Organization requested an emergency extension, but it was not granted by the Louisiana Legislative Auditor's office.

CAUSE:

The Organization did not engage with the auditor in a timely manner.

EFFECT:

The independent audit report was not submitted to the Louisiana Legislative Auditor's office before the required deadline.

RECOMMENDATION:

We recommend the Organization implement procedures that include preparation of accurate and reconciled financial statements and to include timely engagement of their independent auditor to assure submission of the audit report to the Louisiana Legislative Auditor within six months of the Organization's year-end.

MANAGEMENT RESPONSE:

The partnership between the Orleans Parish Registrar of Voters Office and the Auditor continues to be one that is professional, positive, and cooperative especially during the challenges presented us with the onset of COVID-19, the City of New Orleans transitioning to a new budget system, the City's approximate six-month Cyber attack, staffing, and the Auditor not compensated for services rendered. These incidences, all beyond our control, proved to be deterrents to the timely completion and submission of the audit report to the LLA, as well as the daily conduct of office business. Extensions were necessary, recommended, and requested.

REGISTRAR OF VOTERS FOR THE PARISH OF ORLEANS  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED DECEMBER 31, 2021

FINDING NO. 2021-001: AUDIT REPORT NOT SUBMITTED TIMELY (CONTINUED)

Over time, as the resolve of the above-mentioned challenges began, the Auditor was compensated for services rendered. We then began the work needed to return to the timely conduct of the audit process as experienced in years prior to the 2019 Audit Year. Audit Year 2021 is now complete.

REGISTRAR OF VOTERS FOR THE PARISH OF ORLEANS  
NEW ORLEANS, LOUISIANA  
SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2021

<u>Finding #</u>	<u>Description</u>	<u>Resolved/Unresolved</u>
N/A	There were no findings in the PY	N/A



*Luther Speight & Company*  
*Certified Public Accountants and Consultants*

**REGISTRAR OF VOTERS FOR THE PARISH OF ORLEANS**

**AGREED UPON PROCEDURES REPORT**

**FOR THE YEAR ENDED DECEMBER 31, 2021**



*Luther Speight & Company, LLC*  
*Certified Public Accountants and Consultants*

**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

To the Honorable Sandra L. Wilson  
Registrar of Voters for the Parish of Orleans  
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by Innocence Project (entity) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2021, through December 31, 2021. The Entity's management is responsible for those C/C areas identified in the SAUPs.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of Government Auditing Standards. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

***Written Policies and Procedures***

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1. Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories (if applicable to public funds and the entity's operations):

- a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget

***Results:*** *The Registrar is housed in City Hall at the City of New Orleans. Budgeting is accomplished through the City Council of New Orleans and is processed through the City's accounting system. The Registrar does not have a need for a separate policy for budgeting.*

- b) ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.

**Results:** *Purchasing and disbursements are also coordinated and processed through the City's accounting system, so the Registrar follows the City's policies. The Registrar does not have a need for a separate policy for purchasing.*

- c) **Disbursements**, including processing, reviewing, and approving

**Results:** *See Purchasing above.*

- d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

**Results:** *The Registrar does not collect actual cash or checks at their office, so there is not a need for a Receipts/Collection policy.*

- e) **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.

**Results:** *The policies and procedures appear to appropriately address the required elements above. We obtained the Registrar's Office Policy Manual, which details payroll procedures.*

- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process

**Results:** *Not applicable. All contracts are maintained via either the City of New Orleans or the State of Louisiana's purchasing system.*

- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases)

**Results:** *Not applicable. The Registrar does not maintain credit cards.*

- h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

**Results:** *The policies and procedures appear to appropriately address the required elements above. The Registrar complies with the City of New Orleans' Policy for Travel and Business Expenses. We obtained Policy Memorandum No. 9, which details the City's travel policies.*

- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy.

**Results:** *The policies and procedures appear to appropriately address the required elements above. The Registrar follows the City of New Orleans' ethics policies.*

- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

**Results:** *Not applicable. Client has no debt outstanding.*

- k) **Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

**Results:** *The policies and procedures appear to appropriately address the required elements above. The Registrar follows the City of New Orleans' disaster recover/business continuity policies and procedures.*

- l) **Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

**Results:** *The policies and procedures appear to appropriately address the required elements above. We obtained the Registrar's Workplace Policy #20, which details all three elements mentioned.*



### ***Board or Finance Committee***

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2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
  - a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
  - b) For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. *Alternately, for those entities reporting on the nonprofit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*
  - c) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

***Results:*** *The Registrar does not have a Board of Directors. However, the City of New Orleans has regular meetings and posts videos of the meetings online. AUP step is not applicable to the Registrar.*

### ***Bank Reconciliations***

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3. Obtain a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected each account, and observe that:

***Results:*** *We noted the Registrar only has one bank account and we obtained management's representation that it was the complete listing. We selected the month of December for the testing below.*

- a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);

*Results:* We noted the bank reconciliation was prepared within 2 weeks after year-end.

- b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and

*Results:* We noted the bank reconciliation was initialed and dated by Dr. Wilson, who does not handle cash, post ledgers, or issue checks.

- c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

*Results:* We noted no reconciling items that have been outstanding for more than 12 months from year-end.

### Collections

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4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

*Results:* We noted that the Registrar does not collect cash or checks at its office location. Any money received is via wire transfers from the City of New Orleans.

5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

*Results:* We noted that the Registrar does not collect cash or checks at its office location. Any money received is via wire transfers from the City of New Orleans.

- a) Employees responsible for cash collections do not share cash drawers/registers.
  - b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit.
  - c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.
  - d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, are not responsible for collecting cash, unless another employee/official verifies the reconciliation.
6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.

***Results:** We noted there is no bond or insurance policy for theft covering all employees who have access to cash because the Registrar does not collect cash or checks at its office location. Any money received is via wire transfers from the City of New Orleans.*

7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:

***Results:** We noted that the Registrar does not collect cash or checks at its office location. Any money received is via wire transfers from the City of New Orleans.*

- a) Observe that receipts are sequentially pre-numbered.
- b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
- c) Trace the deposit slip total to the actual deposit per the bank statement.
- d) Observe the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
- e) Trace the actual deposit per the bank statement to the general ledger.

***Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)***

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8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

***Results:*** Most disbursements are made from the City of New Orleans via electronic payments. For smaller purchases, such as office supplies, the Registrar staff can purchase them online with an account set up with the vendor. We obtained the Budget vs Actual workbook, which details the payments made on behalf of the Registrar. We obtained management's representation that all disbursements made in 2021 were in the workbook.

9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

- a) least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

***Results:*** A purchase request is performed by a Registrar employee and sent to the City Buyer and the purchase order is created by Buyer, who then initiates the purchase. However, for smaller purchases, the Registrar employee can initiate the purchase online via the vendor's website with an account already set up. While the Registrar employee does attempt to stay within the budget, a second employee is not necessary to initiate those smaller purchases.

- b) At least two employees are involved in processing and approving payments to vendors.

***Results:*** See results at 4a above.

- c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.

***Results:*** The Registrar utilizes the City's purchasing system. Adding new vendors requires the City's purchasing department approval.

- d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

***Results:*** We noted there are no physical checks used for disbursements. All disbursements are made either through wire transfers or electronic payments online.

[Note: Exceptions to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality) should not be reported.]

10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and:
  - a) Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.
  - b) Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

**Results:** *We noted the original invoice/billing and all the supporting information agreed, including evidence of segregation of duties with no exceptions.*

#### ***Credit Cards/Debit Cards/Fuel Cards/P-Cards***

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11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.
12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:
  - a) Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]
  - b) Observe that finance charges and late fees were not assessed on the selected statements.

13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e., each card should have 10 transactions subject to testing). For each transaction, observe it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny.

*Results: We noted the Registrar does not have any credit cards. AUP steps regarding Credit Cards are considered not applicable.*

#### ***Travel and Travel-Related Expense Reimbursements (excluding card transactions)***

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14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management’s representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

*Results: We obtained all travel expenses from the City’s Budget to Actual workpaper. We obtained management’s representation that the listing was complete.*

- a) If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)).

*Results: Per diems were not used in our sample selection.*

- b) If reimbursed using actual costs, observe the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased

*Results: All travel costs were supported by itemized receipts. No exceptions noted.*

- c) Observe each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

*Results: Business purpose was documented for each transaction in the sample. No findings noted.*

- d) Observe each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

*Results: All travel expense reimbursements were approved by appropriate personnel.*

### ***Contracts***

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15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

- a) Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
- b) Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).
- c) If the contract was amended (e.g., change order), observe the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented).
- d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe the invoice and related payment agreed to the terms and conditions of the contract.

*Results: Not applicable. The Registrar contracts are maintained via either the City of New Orleans or the State of Louisiana's purchasing systems.*

### ***Payroll and Personnel***

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16. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

*Results: Of the 5 employees selected, we noted that all 5 of their paid salaries agreed to their authorized pay rates in the personnel files.*

17. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:

- a) Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.)

*Results: Of the 5 employees selected for the one pay period, we noted that all 5 of their attendance and leave was documented.*

- b) Observe whether supervisors approved the attendance and leave of the selected employees or officials.

*Results: Of the 5 employees selected for the one pay period, we noted that all 5 of their attendance and leave records was approved by a supervisor.*

- c) Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

*Results: We noted the Registrar keeps track of all employees leave hours taken and hours remaining in a report. We use this report for the payroll accrual for the audit.*

- d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

*Results: The rate paid to the employees or officials agree to the authorized salary/pay rate.*

18. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee or officials' cumulative leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.

*Results: We noted only one terminated employee during 2021. All other information agreed to the file.*



19. Obtain management’s representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers’ compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

**Results:** *Management’s representation obtained.*

### ***Ethics***

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20. Using the 5 randomly selected employees/officials from procedure #16 under “Payroll and Personnel” above obtain ethics documentation from management, and:

- a) Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

**Results:** *No exceptions were noted regarding this requirement.*

- b) Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity’s ethics policy during the fiscal period, as applicable.

**Results:** *No changes to the ethics policies were noted that required personnel notifications.*

### ***Debt Service***

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**Results:** *We noted no debt was issued during fiscal 2021. Debt Service AUP step is not applicable.*

### ***Fraud Notice***

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21. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management’s representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

**Results:** *We were advised by the Registrar that no misappropriations of public funds or assets occurred during the year.*

22. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

*Results: We noted the required notice posted on the Registrar's premises. In addition, the Registrar's office is located within City Hall and the lobby has the required postings. The City of New Orleans has the notice posted on their website.*

### ***Information Technology Disaster Recovery/Business Continuity***

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23. Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."**

- a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.

*Management's Response: Any procedures pertaining to backing up critical data is supplied by the Louisiana Secretary of State's office and is not applicable to the Registrar of Voters.*

- b) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

*Management's Response: All testing/verifying of backup restoration is conducted by the IT Department of the Louisiana Secretary of State's office and is not applicable to the Registrar of Voters.*

- c) Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

*Management's Response: All computer and antivirus software is maintained by the IT Department of the Louisiana Secretary of State's office and is not applicable to the Registrar of Voters.*

## *Sexual Harassment*

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24. Using the 5 randomly selected employees/officials from procedure #16 under “Payroll and Personnel” above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

*Results: LSC obtained sexual harassment training certificates for a selection of five (5) personnel. No exceptions were noted.*

25. Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity’s premises if the entity does not have a website).

*Results: We noted no exception. The client has posted its sexual harassment policy and complaint procedure on its website.*

26. Obtain the entity’s annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:

*Results: We obtained the report from management.*

- a) Number and percentage of public servants in the agency who have completed the training requirements;

*Results: 17 employees (100%)*

- b) Number of sexual harassment complaints received by the agency;

*Results: 0*

- c) Number of complaints which resulted in a finding that sexual harassment occurred;

*Results: 0*

- d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

*Results: 0*

e) Amount of time it took to resolve each complaint.

**Results:** N/A

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.



Luther Speight & Company CPAs

New Orleans, Louisiana

July 29, 2022