



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

March 21, 2023

St. Landry Parish Council and  
Mr. Jessie Bellard, Parish President  
St. Landry Parish Government  
P.O. Drawer 1550  
Opelousas, LA 70571

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Adjudicated Property Sales Procedures of St. Landry Parish Government (Parish Government) for the years ended December 31, 2022 and 2021. Parish Government's management is responsible for the control and compliance (C/C) areas identified in the Adjudicated Property Sales Procedures.

Parish Government has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of performing specified procedures on the C/C areas identified in the Adjudicated Property Sales Procedures for the years ended December 31, 2022 and 2021. Additionally, Louisiana Legislative Auditor (LLA) has agreed to and acknowledged that the procedures performed are appropriate for their purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Obtained from management a schedule of all 2022 and 2021 adjudicated property sales, per information provided, we selected the entire population of 27 adjudicated property sales and for each selected sale:

1. Determine if Step 1 of the policies regarding adjudicated property sales were followed:

(a) Application submitted

Written applications were observed to have been submitted with the exception of 11 for which evidence was not provided for observation.

(b) Deposit of \$500 received

Receipt books, collections journal, and bank deposit slips were obtained for the periods covering selected property sales noting deposits documented, received, and deposited, with the exception of 9 sales for which evidence of receipts for the \$500 deposit were not available for observation.

2. Verify a Special Ordinance was adopted by Council and contains:

(a) Legal description, address and record owner from Assessor

Minutes of Council meetings were obtained noting adoption of special ordinance for sales of adjudicated properties with the exception of 5 sales for which complete evidence of the criteria required by policy in step 2. (a) could not be observed.

(b) Includes the type of sale, i.e. highest bidder, minimum bid or bid by appraisal

Minutes of Council meetings were obtained with ordinance noting type of sale with the exception of 5 sales where evidence of type of sale could not be observed.

3. Determine if Parish Government advertised the public sale twice based on following:

(a) Notice published in official journal, Eunice News

Official journal advertisements were obtained noting two instances of advertisement for public sale with the exception of 15 sales, for which no evidence of advertisement could be provided.

(b) Notice published at least 30 days prior to sale date

Official journal advertisements were obtained noting a 30 day notice in advance of public sale with the exception of 15 sales, for which no evidence of notice could be provided.

(c) Notice published 2<sup>nd</sup> time not more than 7 days prior to sale date

Second notices were provided for 12 of the 27 property sales selected; however, none of these notices occurred within 7 days prior to the sale date.

(d) Determine if the advertisement included the following-

(i) Notice of sale

Notice of sale was included in the advertisements with the exception of 15 sales, for which no evidence of notice could be provided.

(ii) Amount of the minimum bid, if any

Advertisements observed did not stipulate any minimum bid requirements.

(iii) If subject to appraisal, must state

Advertisements observed did not stipulate any appraisal requirements.

(iv) If sale without minimum bid or appraisal, must state

Advertisements observed did not state whether or not minimum bid or appraisal was to be considered in the sales of the associated properties.

(v) Name and address of department where bids shall be submitted

Advertisements observed did contain name and address of department where bids were to be submitted with the exception of 15 sales for which no evidence of advertisement could be provided.

- (vi) Date, time and physical address for in-person bidding

Advertisements observed did contain date, time, and physical address for in-person bidding with the exception of 15 sales for which no proof of advertisement could be provided.

- (vii) Legal description and address of property to be sold

Advertisements observed did contain a legal description and address of property to be sold with the exception of 15 sales for which no proof of advertisement could be provided.

- 4. Verify Parish Government approved Bid Form was utilized.

Approved bid forms were observed for bids received on sample of properties sold with the exception of 20 sales for which approved bid forms were not provided, were incomplete, or were in a form other than that prescribed by the Parish Government.

- 5. Determine bids submitted are included in adopted Parish Council Ordinance approving the sale to the highest bidder and ordinance included:

- (a) Purchaser certification he/she has examined the mortgage and conveyance records to determine the property owners and persons of interest.

Obtained files containing minutes of meetings, sale documents, affidavits, and Assessor listings for selected property sales noting bid approval to highest bidder and examination of mortgage and conveyance records by each respective purchaser, with the exception of 8 properties for which evidence of the criteria in step 5 (a) was not provided or was incomplete.

- (b) Purchaser filed a copy of Notice in Mortgage Records and provided stamped copy.

Obtained files of property sales documents noting a stamped copy of Notice in Mortgage Records, with the exception of 8 sales for which evidence of the criteria in step 5 (b) was not provided or was incomplete.

- (c) Purchaser signed acknowledgment property is sold without warranty.

Obtained Non-Warranty Cash Sales agreements for property sales examined noting purchasers' signatures on agreements with exception of 1 sale for which purchaser's signature was not noted on agreement.

- (d) Purchaser's name and address as well as money paid for property, and method of payment, i.e. cash, cashier/certified check or money order.

Obtained Non-Warranty Cash Sales agreements, receipt books, and sales journals for property sales examined noting purchasers' name and address, as well as, money paid for property, and method of payment on agreements with 1 exception where sale was not finalized.

- (e) Identify credit given for deposit paid by purchaser.

Obtained sales documents and sales journals noting credit given for deposits paid by purchasers with the exception of 1 sale that was not completed.

6. Determine if Purchaser complied with terms of the ordinance approving sale, including:

- (a) Purchaser certified he/she has examined the mortgage and conveyance records to determine the names and last known addresses of owners and/or persons of interest.

Obtained files containing minutes of meetings, sale documents, affidavits, and Assessor listings for selected property sales noting examination of mortgage and conveyance records by each respective purchaser, with the exception of 8 sales for which evidence of the criteria in step 6 (a) was not provided or was incomplete.

- (b) Purchaser filed a copy of Notice in Mortgage Records.

Obtained files containing minutes of meetings, sale documents, affidavits, and Assessor listings for selected property sales noting that a copy of notice was filed in mortgage records by each respective purchaser, with the exception of 8 sales for which evidence of the criteria in step 6 (b) was not provided or was incomplete.

- (c) Purchaser published a notice in the official journal and furnished an affidavit of publication to Administrative Department.

Obtained affidavit of publication noting that purchasers published notices in the official journal without exception.

- (d) Purchaser signed acknowledgment that property is sold without warranty.

Obtained Non-Warranty Cash Sales Agreements noting purchasers' signed acknowledgment that property is sold without warranty with exception of 1 sale for which purchaser's signature was not noted on agreement.

7. Determine if sale was authenticated:

- (a) Parish Government ensured all conditions in ordinance were met.

Obtained files containing minutes of meetings, sale documents, affidavits, and Assessor listings for selected property sales noting that 27 sales did not fully meet the conditions in the ordinance.

- (b) Verify redemptive period were followed which can only happen after-

- (i) 6 months if adjudicated less than 5 years, or

There were no exceptions noted for redemptive period requirements.

- (ii) 60 days if adjudicated more than 5 years

There were no exceptions noted for redemptive period requirements.

- (iii) If redeemed, note authentication and all sums paid or deposited, with interest, were refunded to purchaser by Parish Government within 30 days.

There were no redemptions noted in property sales observed.

- (c) Determine purchaser requested authentication.

Obtained files containing minutes of meetings, sale documents, affidavits, attorney letters, and Assessor listings for selected property sales noting purchasers' requests for authentication without exception.

- (d) Note Parish authenticated within 10 days.

Obtained files containing minutes of meetings, sale documents, affidavits, attorney letters, and Assessor listings for selected property sales noting authentication by the Parish having occurred within 10 days without exception.

- (e) Verify authentication was in the form of an Act of Sale filed in Conveyance records.

Obtained files containing copies of Clerk of Court filings for selected property sales noting authentication was in form of an Act of Sale and filed in Conveyance records without exception.

- (f) Verify purchaser paid for all costs in preparing, filing and recording Act of Sale.

Obtained files containing copies of Clerk of Court filings and related documents for selected property sales noting that purchaser paid for all costs in preparing, filing, and recording Act of Sale without exception.

- (g) Verify purchaser filed an Affidavit of Cancellation in the Mortgage records at the same time of filing the Act of Sale.

Obtained files containing copies of Clerk of Court filings and related documents for selected property sales noting that purchaser filed an Affidavit of Cancellation in the Mortgage records at the same time of filing the Act of Sale, with the exception of 8 sales for which evidence of the criteria in step 7 (g) was not provided or was incomplete.

8. Regarding the distribution of sale proceeds:

- (a) After deduction of the costs of the sale, verify proceeds were paid on a pro rata basis to holders of statutory impositions and governmental liens.

There was no evidence provided to us noting holders of statutory impositions or governmental liens associated with the sample of property sales observed. This was corroborated through our inquiries with Parish Government management.

- (b) Any remaining proceeds distributed to the Parish Government.

Obtained transaction detail of deposit accounts within the Adjudicated Property Fund noting transfer of remaining proceeds to Parish Government, with the exception of 15 completed sales that remained due to the Parish as of fiscal year ended December 31, 2022.

We were engaged by Parish Government to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the Adjudicated Property Sales Procedures. 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.

We are required to be independent of St. Landry Parish Government and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for to describe the scope of testing performed on those C/C areas identified in the Adjudicated Property Sales Procedures, 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.

Respectfully,

***Darnall, Sikes, & Frederick***

(A Corporation of Certified Public Accountants)

Eunice, Louisiana

March 21, 2023

# ST. LANDRY PARISH GOVERNMENT

118 S. Court Street, Suite 133 • PO Drawer 1550 • Opelousas, LA 70571  
(337) 948-3688 • stlandrypg.org  
Jessie Bellard, Parish President



April 17, 2023

Darnell, Sikes & Frederick  
A Corporation of Certified Public Accountants  
Eunice, Louisiana

The following is management's response to the 2022 and 2021 Adjudicated Property Sales AUP report submitted for the St. Landry Parish Government.

- 1a) Evidence of a submitted application was not provided for 11 property sales.  
Response: The original submitted application will be maintained in the parcel sale file.
- 1b) Evidence of receipt for \$500 deposit was not provided for 9 property sales.  
Response: A copy of the \$500 deposit receipt will be maintained in the parcel sale file.
- 2a) Complete evidence of legal description, address, and owner of record could not be observed for 5 of the 27 property sales.  
Response: A printout of legal description, address, and owner of record will be obtained from the Assessor's website and maintained in the parcel bid file.
- 2b) Evidence of type of sale, i.e., highest bidder, minimum bid, or bid by appraisal, could not be observed for 5 property sales.  
Response: A copy of the bid tabulation sheet and bids submitted will be maintained in the parcel bid file.
- 3a) Evidence of advertisement for public sale in official journal could not be observed for 15 property sales.  
Response: A copy of the advertisement will be maintained in the parcel bid file.
- 3b) Evidence that public notice was advertised at least 30 days prior to the sale date could not be provided for 15 property sales.  
Response: A copy of the public notice advertisement stating 30 days prior to sale date will be maintained in the parcel bid file.
- 3c) Evidence that 2<sup>nd</sup> publishing of the Notice of Sale had occurred within 7 days or less could not be provided.  
Response: A copy of the public notice advertisement stating 7 days prior to sale date will be maintained in the parcel bid file.

3d) (iv) Advertisements did not state whether or not minimum bid or appraisal was to be considered for any property sales observed.

Response: The minimum bid amount will be stated in the advertisement for property sales to be considered and a copy will be maintained in the parcel bid file.

3d) (v) Evidence of advertisements stating the name and address of the department where bids shall be submitted could not be provided for 15 property sales.

Response: A copy of the advertisement stating the name and address of the where the bids are to be submitted will be maintained in the parcel bid file.

3.d) (vi) Evidence of advertisements stating date, time, and physical address for in-person bidding could not be provided for 15 property sales.

Response: A copy of the advertisement stating the date, time, and physical address for in-person bidding will be maintained in the parcel bid file.

3d) (vii) Evidence of advertisements stating legal description and address of property to be sold could not be provided for 15 property sales.

Response: A copy of the advertisement stating the legal description and address of property to be sold will be maintained in the parcel bid file.

4. Bid forms for 20 property sales were missing, incomplete, or not on the prescribed form.

Response: All bid forms received for each Adjudicated Property Auction will be properly maintained in the parcel bid file.

5a) Evidence certifying that purchaser had examined mortgage and conveyance records to determine property owners and persons of interest could not be provided for 8 property sales.

Response: The purchaser will be required to submit an Affidavit certifying the purchaser examined the mortgage and conveyance records to determine the owners and person of interest which will be maintained in the parcel sale file.

5b) Evidence that purchaser filed a copy of Notice in Mortgage Records and provided a stamped copy could not be provided for 8 property sales.

Response: Verification that a copy of Notice was filed will be obtained from the Clerk of Court's Mortgage and Conveyance Records and a copy of the recordation sheet will be maintained in the parcel sale file.

5c) Non-Warranty Cash Sale Agreement was not signed by purchaser.

Response: All Non-Cash Sale Agreements will be reviewed to ensure all documents are signed and notarized by the purchaser prior to being submitted to the Parish President for his signature.



5d) Evidence that sale was finalized was not observed.

Response: Verification that the Non-Cash Warranty Sale was finalized and recorded will be obtained from the Clerk of Court's Mortgage and Conveyance Records and a copy of the recordation sheet will be maintained in the parcel sale file.

5e) Evidence of deposit could not be determined.

Response: A copy of the \$500 deposit receipt will be maintained in the parcel sale file.

6a) Evidence certifying that purchaser had examined mortgage and conveyance records to determine property owners and persons of interest could not be provided for 8 property sales.

Response: The purchaser will be required to submit an Affidavit certifying the purchaser examined the mortgage and conveyance records to determine the owners and person of interest which will be maintained in the parcel sale file.

6b) Evidence that purchaser filed a copy of Notice in Mortgage Records could not be provided for 8 property sales.

Response: The Affidavit received from the purchaser will state that a copy of Notice was filed in Mortgage Records. Verification that the purchaser filed a copy of the Notice will be obtained from the Clerk of Court's Mortgage and Conveyance Records and a copy of the recordation sheet will be maintained in the parcel sale file.

6d) Non-Warranty Cash Sale Agreement was not signed by purchaser.

Response: All Non-Cash Sale Agreements will be reviewed to ensure all documents are signed and notarized by the purchaser prior to being submitted to the Parish President for his signature.

7a) Evidence that all conditions of Parish Government ordinance were met could not be determined.

Response: An Adjudicated Property Sale checklist stating all the ordinance requirements have been met along with the signature of the person reviewing the file will be maintained in the Parcel sale file.

7g) Evidence verifying that purchaser filed an Affidavit of Cancellation in the Mortgage records at the same time of filing the Act of Sale could not be provided or was incomplete with respect to policy for 8 property sales.

Response: Verification that the purchaser filed an Affidavit of Cancellation in the Mortgage records was filed at the same time as the Act of Sale will be obtained from the Clerk of Court's Mortgage and Conveyance Records and a copy of the recordation sheet will be maintained in the Parcel sale file.

8b) As of fiscal year ending December 31, 2022, the Adjudicated Property fund contained amounts that are required to be transferred to the Parish Government for remaining proceeds of sales.

Response: A Bid Expenditure Report listing the expenditures accumulated and the remaining deposit balance will be submitted to finance to transfer upon completion of the sale.