



Report Highlights

St. John the Baptist Parish Clerk of Court

MICHAEL J. "MIKE"
WAGUESPACK, CPA

Audit Control # 50220020
Investigative Audit Services • December 2024

Why We Conducted This Audit

We initiated this audit due to the St. John the Baptist Parish Clerk of Court Office's (Clerk's office) pattern of filing delinquent audited financial statements from fiscal years 2017 to 2021.

What We Found

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

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

View the full report, including management's response, at www.la.la.gov.