



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

October 21, 2013

ST. TAMMANY PARISH CORONER'S OFFICE

St. Tammany Parish Coroner Dr. Peter Galvan or members of his staff purchased almost \$53,400 in boat and airplane equipment and fuel, and made questionable purchases, including airfare and food and liquor at area restaurants, purchases that appeared to benefit Dr. Galvan personally or had no apparent public purpose, according to an audit released Monday by Legislative Auditor Daryl Purpera.

Purpera's investigative audit of the office outlines several other alleged violations of state law by Dr. Galvan including:

- Transferring a contract worth more than \$401,000 between 2004 and 2013 from the coroner's office to his private medical practice to provide medical services at the Slidell City Jail.
- Using \$496,207 to pay five active employees, including himself, for unused sick and vacation leave. These payouts were improperly reported as regular earnings to the Parochial Employees Retirement System. The coroner received the largest payout, \$160,679.
- Receiving \$30,135 for 326 hours of vacation not recorded in leave records from 2007 to 2013. The audit said that the vacations total almost 41 days that Dr. Galvan "did not work and did not record usage of vacation leave until exposed by the media" in several stories.

The lengthy audit contains eight findings that include alleged violations of various state laws, the state constitution, and Internal Revenue Service regulations. Copies of the audit have been forwarded to the U.S. Attorney's office for the Eastern District of Louisiana in New Orleans, the state attorney general's office, the district attorney for the 22nd Judicial District, and the State Board of Ethics.

Auditors said that Dr. Galvan did not respond to written questions they submitted to him.

The audit said that Dr. Galvan purchased or "instructed employees of the coroner's office to purchase \$21,003" of boating or airplane equipment and fuel with office funds "for his personal benefit." The coroner's office has never owned a boat or an aircraft.



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Some of the marine items bought with office debit cards include a \$3,285 offshore life raft; \$1,334 for locator beacons; eight flotation devices worth \$1,556; and a 7.5 kilowatt marine generator for \$9,170. The aviation purchases included a \$2,411 “in-flight global positioning system” and \$145 for aviation charts.

The audit said that Dr. Galvan charged the office “questionable travel expenses” of \$2,037 for airfare, a hotel room and meals and other items for a weekend trip to New York City in late December 2008, but coroner’s records do not indicate the nature of the trip. It also said Dr. Galvan and his employees used an office debit card to buy \$25,703 in meals “including alcohol at local restaurants which do not appear to serve a public purpose and may violate the state Constitution.”

Dr. Galvan also may have violated the state Constitution by using \$1,083 of public funds to pay for a reception after his 2008 inauguration. The office also paid \$2,676 for a dinner for 43 people that included \$688 for charges for an open bar in November 2008.

The audit said that Dr. Galvan “appears to have used his position as coroner to benefit personally” from the Slidell City Jail medical contract which was switched from the coroner’s office to his personal medical practice for nine years. His medical practice received payments totaling approximately \$401,000 during this time.

Jail officials said that Dr. Galvan “has never been in the City Jail to provide medical services” and sent Mark Lombard, a coroner’s office death investigator, who sometimes responded to the calls at the jail while on coroner’s office time and while using a coroner’s public vehicle, a possible violation of the law.

The audit pointed out that as an elected official, Dr. Galvan did not have to maintain a regular work schedule or a timesheet, but said the coroner “treated himself as a full-time employee” by accruing and using leave as well as receiving payouts for unused leave while he worked full-time at his private medical practice. There were no records of work performed by Dr. Galvan at the coroner’s office, according to the audit.

The audit said one of Dr. Galvan’s chief staffers may also have been overpaid \$13,343 for leave she did not have.



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Other findings included:

- Dr. Galvan may have violated state law by leasing office space between 2006 and 2012 on Brownsitch Road in Slidell for the coroner's office from a company owned by one of his business partners. In addition, the Coroner's Office and the St. Tammany Parish Government, at the direction of Dr. Galvan, paid Three Deuces Inc., a company owned by this same business partner, approximately \$11,000 for work performed at the site of the new Coroner's Office.
- The coroner's office failed to calculate and report taxable fringe benefits to the IRS for office vehicles Dr. Galvan took home for personal use. Dr. Galvan also used the office credit card to buy fuel 123 times for \$7,950 between 2010 to 2012.
- Dr. Galvan's office failed to get the 12 vehicles it owned properly marked as public vehicles, had them outfitted with blue flashing lights, and did not install public license plates on them – all possible violations of state law.

The audit recommended improved record-keeping for timesheets and leave time; consulting with attorneys about recovering the \$13,343 in employee excess leave payments and the \$53,491 spent on trips, meals, liquor, and aviation and boating expenses.

The auditor's office worked on the report in conjunction with the FBI, the U.S. Attorney's Office, and the state attorney general's office.

For more information, contact:

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Legislative Auditor

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