

ORLEANS PARISH ASSESSOR -
FOURTH MUNICIPAL DISTRICT



COMPLIANCE AUDIT
ISSUED JUNE 29, 2011

**LEGISLATIVE AUDITOR
1600 NORTH THIRD STREET
POST OFFICE BOX 94397
BATON ROUGE, LOUISIANA 70804-9397**

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

June 29, 2011

THE HONORABLE ERROLL G. WILLIAMS
ORLEANS PARISH ASSESSOR
New Orleans, Louisiana

We have audited certain transactions of the Orleans Parish Assessor - Fourth Municipal District. Our audit was conducted in accordance with Title 24 of the Louisiana Revised Statutes to determine the propriety of certain financial transactions.

Our audit consisted primarily of inquiries and the examination of selected financial records and other documentation. The scope of our audit was significantly less than that required by *Government Auditing Standards*.

The accompanying report presents our findings and recommendations as well as management's response. This is a public report. Copies of this report have been delivered to the District Attorney for the Orleans Judicial District of Louisiana and others as required by law.

Respectfully submitted,

Daryl G. Purpera, CPA, CFE
Legislative Auditor

DGP:AFB:DD:dl

ORLAS 2011

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Improper Transactions

From December 2004 through February 2010, Ms. Betty Jefferson, former Orleans Parish Assessor - Fourth Municipal District (Fourth Assessor), incurred 79 expenditures totaling \$50,725 which lacked any supporting documentation. Further analysis of these transactions indicates that of eight checks totaling \$9,780, five checks may have been fraudulently endorsed and deposited into accounts belonging to Ms. Jefferson and her family members and three checks were written to a contract employee without supporting documentation; 29 checks totaling \$12,544 were paid to Ms. Jefferson's family members; 41 payments (checks and automatic withdrawals) totaling \$25,401 were issued to five different banks and credit card companies, which have no supporting documentation; and a \$3,000 payment was for legal services which appears to have been personal in nature. Because Ms. Jefferson failed to maintain public records supporting these transactions, we could not determine the business purpose of these transactions.

Assessor Compensation

The salary of each Municipal District Assessor in the Parish of Orleans was set in accordance with the provisions of Louisiana Revised Statute 47:1907 and was paid by the Board of Assessors. In addition, each Assessor in Orleans Parish was granted a personal expenditure allowance funded by the revenues of each Municipal District and calculated as 10% of the total of the Municipal District Assessor's compensation. From December 2004 to February 2010, Ms. Jefferson made one ATM bank withdrawal for \$200, issued 80 checks totaling \$57,623 to herself, and appears to have negotiated nine checks totaling \$5,448 that were issued to cash. Because of a lack of documentation, we could not determine which checks were for her personal expense or may have been reimbursements for business transactions. In addition, it appears that none of the amounts paid to Ms. Jefferson were included as income on her Internal Revenue Service (IRS) form W-2's issued from the Board of Assessors, and the Fourth District failed to issue Ms. Jefferson either separate form W-2's or IRS form 1099's to report the additional income.

Lack of Documentation and Controls

During our audit, we noted a lack of controls in the operations of the Fourth Assessor's Office. This lack of controls included a lack of documentation to support business transactions and a lack of segregation of duties and documentation for purchasing and disbursements and payroll and contract labor.

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Background

As provided by Article VII, Section 24 of the Louisiana Constitution of 1974, there shall be seven assessors in New Orleans, who shall compose the Board of Assessors for Orleans Parish. One shall be elected from each municipal district of New Orleans, and each shall be a resident of the district from which he/she is elected. The assessor assesses all real and movable property in his/her municipal district subject to ad valorem taxation. The assessor is authorized to appoint as many deputies as may be necessary for taxpayers in his/her district.

Subsequent to the beginning of our review, on January 1, 2011, the seven Orleans Assessor Districts were merged into a single District. In addition, according to Louisiana law, all obligations of the Board of Assessors of Orleans Parish were transferred to, and are now overseen by, one Assessor.¹

On February 25, 2010, Betty Jefferson, former Orleans Parish Assessor - Fourth Municipal District (Fourth Assessor), pled guilty to conspiracy to commit mail fraud, aggravated identity theft, money laundering, and tax evasion. According to the Bill of Information filed in the United States District Court, Eastern District of Louisiana, these charges included the misappropriation of funds from the Fourth Assessor's Office. The Bill of Information states that from 2000 through 2004, Ms. Jefferson wrote 11 checks from the Fourth Assessor's checking account totaling \$7,030 that were not given to the payees. Instead, these checks were deposited into the checking accounts of Ms. Jefferson, Angela Coleman (her daughter), and businesses owned and/or operated by Betty Jefferson. In addition, public funds were also used to pay for Ms. Jefferson's personal mortgage and credit card.

As a result of this plea, on March 1, 2010, the Board of Assessors for Orleans Parish requested the Louisiana Legislative Auditor perform an audit of the Fourth Assessor's Office. For the purposes of our audit, we reviewed transactions during the period January 1, 2005, through February 28, 2010. The procedures performed during this audit included:

- (1) interviewing employees of the Fourth Assessor;
- (2) interviewing other persons as appropriate;
- (3) examining selected documents and records of the Fourth Assessor;
- (4) gathering documents from external parties; and
- (5) reviewing applicable state laws and regulations.

¹R.S. 47:1903.2 states, in part, "Orleans Parish assessor; obligations; transfers from original, multiple assessors; legal counsel. A. Notwithstanding any other provision of law to the contrary, the single assessor in Orleans Parish shall be responsible for all of the obligations of the Board of Assessors of Orleans Parish and shall be vested with the right, power, and authority to do, perform, and exercise for and on behalf of the board of assessors all acts and things required to be done and performed in connection with the authorization, issuance, and repayment of revenue bonds issued by the board of assessors."

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Improper Transactions

From December 2004 through February 2010, Ms. Betty Jefferson, former Orleans Parish Assessor - Fourth Municipal District (Fourth Assessor), incurred 79 expenditures totaling \$50,725 which lacked any supporting documentation. Further analysis of these transactions indicates that of eight checks totaling \$9,780, five checks may have been fraudulently endorsed and deposited into accounts belonging to Ms. Jefferson and her family members and three checks were written to a contract employee without supporting documentation; 29 checks totaling \$12,544 were paid to Ms. Jefferson's family members; 41 payments (checks and automatic withdrawals) totaling \$25,401 were issued to five different banks and credit card companies, which have no supporting documentation; and a \$3,000 payment was for legal services which appears to have been personal in nature. Because Ms. Jefferson failed to maintain public records supporting these transactions, we could not determine the business purpose of these transactions.

Checks Payable to Tammi Tucker

From February 2007 to April 2008, Ms. Jefferson issued eight checks totaling \$9,780 to Tammi Tucker, former assistant clerk, with no supporting documentation. Copies of the cancelled checks indicate that three checks totaling \$3,000 were endorsed "Tammi Tucker" and cashed using Ms. Tucker's personal information including her date of birth and driver's license number. Three checks totaling \$4,280 were endorsed "Tammi Tucker," secondarily endorsed in the name of businesses owned by Ms. Jefferson and/or her family members and deposited into the bank accounts controlled by Ms. Jefferson and/or Ms. Jefferson's family members.² One check for \$1,000 was endorsed "Tammi Tucker" and deposited into the bank account of a business owned by Ms. Jefferson's family member. Finally, one check for \$1,500 was endorsed "Tammi Tucker" and deposited into an unknown bank account.

Ms. Tucker stated that she worked as a clerk for Ms. Jefferson in the Fourth Assessor's Office. Ms. Tucker recalled receiving three checks for the work she performed for the Fourth Assessor's Office and added that she cashed each of those checks. When shown copies of all eight checks made payable to her, Ms. Tucker stated that only three of the checks had her signature as the endorsing signature (these were checks cashed using her personal information). Ms. Tucker stated that the signatures on the other five checks were not her signature and that she did not receive these checks.

Further analysis of the remaining five check copies and bank account numbers listed in Ms. Jefferson's Federal Bill of Information indicates that three checks totaling \$3,780 were deposited into an account owned by A Plus Promotional Printing. According to the Louisiana Secretary of State, Ms. Jefferson's daughter, Angela Coleman, is a part owner and member of this business. Of these checks, two were secondarily endorsed "A Plus Promotional" and a third check included the bank account number for A Plus Promotional. In addition, a fourth check made payable to Ms. Tucker for \$1,500 was endorsed "Tammi Tucker," secondarily endorsed "Jeffco Services," and appears to have been deposited into an account owned by Jeffco Services. According to the Louisiana Secretary of State, Ms. Jefferson and Ms. Coleman are directors of

² Betty Jefferson and Angela Coleman's Federal Bill of Information listed the last four digits of personal and business credit card and bank account numbers belonging to Ms. Jefferson and Ms. Coleman.

Jeffco Services. A fifth check for \$1,500 was deposited to an unknown bank account and only lists the bank account number in the endorsement. By issuing agency checks to a person who provided no services and diverting these checks to businesses in which Ms. Jefferson owned and/or operated, Ms. Jefferson may have violated state laws.³

Payments to Family Members

Louisiana Revised Statute (R.S.) 42:1113 provides, in part, that no public servant, or member of such public servant’s immediate family, or legal entity in which he has a controlling interest shall bid on or enter into any contract, subcontract, or other transaction that is under the jurisdiction of the agency of such public servant. During our review, we noted two instances in which Ms. Jefferson, as Fourth Assessor, entered into transactions with her family members in possible violation of R.S. 42:1113 and other state laws. These transactions are detailed as follows:

A Plus Promotional

From May 2005 to August 2006, Ms. Jefferson issued five checks totaling \$1,285 to her daughter, Angela Coleman and A Plus Promotional, a business owned by Ms. Coleman. There was no documentation to support any of these checks. According to the memo line of several checks written to A Plus Promotional and Angela Coleman, the expenses were for items such as pens, ink, and computer services. Ms. Jefferson may have violated R.S. 42:1113 by issuing checks to her daughter and her daughter’s business.

Tawanda Coleman

From December 2004 to August 2006, Ms. Jefferson issued 24 checks totaling \$11,259 to her granddaughter, Tawanda Coleman. There was no documentation to support the business purpose of these disbursements. Although these payments do not violate R.S. 42:1113 because Ms. Jefferson’s granddaughter is not defined as immediate family, a review of the checks payable to Ms. Coleman indicated that one check for \$515 was endorsed by Ms. Coleman and Ms. Jefferson. In addition, four checks totaling \$2,230 were endorsed with the name “Tawanda Coleman” but were processed by Discover Card Services. These checks further indicate that they were processed on behalf of

³ **R.S. 14:67** provides, in part, “Theft is the misappropriation or taking of anything of value which belongs to another, either without the consent of the other to the misappropriation or taking, or by means of fraudulent conduct, practices, or representations.”

R.S. 14:72 provides, in part, “Forgery is the false making or altering, with intent to defraud, of any signature to, or any part of, any writing purporting to have legal efficacy.”

R.S. 14:134 provides, in part, “Malfeasance in office is committed when any public officer or public employee shall (1) intentionally refuse or fail to perform any duty lawfully required of him, as such officer or employee; (2) intentionally perform any such duty in an unlawful manner; or (3) knowingly permit any other public officer or public employee, under his authority, to intentionally refuse or fail to perform any duty lawfully required of him or to perform any such duty in an unlawful manner.”

R.S. 14:140A(1) states, in part, “Public contract fraud is committed: When any public officer or public employee shall use his power or position as such officer or employee to secure any expenditure of public funds to himself, or to any partnership of which he is a member, or to any corporation of which he is an officer, stockholder or director.”

R.S. 42:1461(A) provides, in part, “Officials, whether elected or appointed, by the act of accepting such office assume a personal obligation not to misappropriate, misapply, convert, misuse, or otherwise wrongfully take any funds, property or other thing of value belonging to the public entity in which they hold office.”

Ms. Jefferson's Discover Card account. As a result, it appears that Ms. Jefferson may have secured the expenditure of public funds to herself in violation of state law.⁴

Payments to Banks and Credit Cards

From January 18, 2005, to February 1, 2009, Ms. Jefferson issued 41 payments (checks and automatic withdrawals) totaling \$25,401 to five different banks and credit card companies, which have no supporting documentation. According to the Board of Assessors, the Fourth Assessor did not have any credit cards. Agency employees indicated that Ms. Jefferson did use her personal credit cards for purchases while traveling for business; however, because of the lack of documentation, it could not be determined if the payments to banks and credit companies were for legitimate business expenses.

Payment for Legal Services

On November 17, 2005, Ms. Jefferson issued a check for \$3,000 to the law firm of Spears and Spears. Documents obtained from Spears and Spears indicate that the services rendered for the \$3,000 fee were related to an August 2005 grand jury subpoena that Ms. Jefferson received regarding the operations of the Fourth Assessor's Office.

According to R.S. 13:5108.3, payment or reimbursement of payment of any legal fees and expenses associated with the defense of any official charged with criminal conduct shall not be made from public monies except when the official has been acquitted of the charges and the payment is approved by the Attorney Fee Review Board. Because Ms. Jefferson pled guilty to charges related to criminal conduct involving the Fourth Assessor's Office, her legal fees are considered a personal purchase and should be reimbursed to the Orleans Parish Assessor by Ms. Jefferson.

Assessor Compensation

The salary of each Municipal District Assessor in the Parish of Orleans was set in accordance with the provisions of R.S. 47:1907⁵ and was paid by the Board of Assessors. In addition, each Municipal District Assessor in Orleans Parish was granted a personal expenditure allowance funded by the revenues of each Municipal District and calculated as 10% of the total Municipal District Assessor's compensation. From December 2004 to February 2010, Ms. Jefferson made one ATM bank withdrawal for \$200, issued 80 checks totaling \$57,623 to herself, and appears to have negotiated nine checks totaling \$5,448 that were issued to cash. Because of a lack of documentation, we could not determine which checks were for her personal expense or may have been reimbursements for business transactions. In addition, it appears that none of the amounts paid to Ms. Jefferson were included as income on her Internal Revenue Service (IRS) form W-2's issued from the Board of Assessors, and the Fourth Assessor's Office

⁴ R.S. 14:140A(1) states, in part, "Public contract fraud is committed: When any public officer or public employee shall use his power or position as such officer or employee to secure any expenditure of public funds to himself, or to any partnership of which he is a member, or to any corporation of which he is an officer, stockholder or director."

⁵ R.S. 47:1907 states, in part, "In the performance of all duties required of them by law, the assessors of the various parishes shall receive an annual compensation, to be paid monthly on their own warrant, based on the applicable population of the respective parishes, not to exceed the compensation schedule provided for in this Paragraph."

failed to issue Ms. Jefferson either separate form W-2's or IRS form 1099's to report the additional income.

According to Mr. Erroll Williams, the current Orleans Assessor and former Chairman of the Orleans Board of Assessors, the personal expense allowance is for anything the Municipal District Assessor chooses to spend it on and is taxed as if it is part of their income. Mr. Williams stated that business expenses for each Assessor could be paid with either the Municipal District Assessor's personal expense allowance or the Municipal District Assessor's operating funds since the expense held a business purpose. He added that this was a decision which each Municipal District Assessor chose and handled independently. Based on her salary for 2005 and 2006, Ms. Jefferson's personal allowance should have been \$8,774 each year. For 2007 through 2009, Ms. Jefferson's personal expense should have been \$13,406 annually. The table below represents all checks made payable to Ms. Jefferson as well as all checks issued to cash which appear to have been negotiated by Ms. Jefferson.

Fourth Assessor Checks to Cash and Betty Jefferson							
	2005	2006	2007	2008	2009	2010	Grand Total
Fourth Assessor Checks to Ms. Jefferson	\$4,752*	\$7,774	\$16,921	\$15,492	\$11,739**	\$1,145	\$57,823
Fourth Assessor Checks to Cash	2,848	300	2,100	200	0	0	5,448
Total	\$7,600	\$8,074	\$19,021	\$15,692	\$11,739	\$1,145	\$63,271
*includes one check written on December 20, 2004, but deposited on January 5, 2005.							
**includes a \$200 ATM withdrawal.							

Although there was no supporting documentation for any of these checks, the memo line of 65 of these checks totaling \$48,444 listed some sort of business expense (e.g., travel reimbursement, office expense, petty cash replenishment). Several of these checks indicate that they were for the Fourth Assessor's annual (sometimes monthly or quarterly) expense, but they varied in amounts and time periods and did not include any documentation or calculations to support the amounts paid. As a result, it could not be determined if the amounts paid to Ms. Jefferson were appropriate.

Because Ms. Jefferson's salary was paid by the Board of Assessors and amounts for her personal expense were paid from Fourth Assessor's funds, the Fourth Assessor should have filed either an additional IRS form W-2 or an IRS form 1099 to report the amounts paid to Ms. Jefferson for her personal expense. The Fourth Assessor's Office could not provide documentation to indicate that any of these forms were completed and filed with the IRS from 2005 to 2010.

Lack of Documentation and Controls

During our audit, we noted a lack of controls in the operations of the Fourth Assessor's Office. This lack of controls included a lack of documentation to support business transactions and a lack of segregation of duties and documentation for purchasing and disbursements and payroll and contract labor.

Lack of Documentation to Support Business Transactions

We noted that there was no documentation to support any expenditures incurred by the Fourth Assessor's Office prior to March 2010 when Mr. Connell Vallette became the Fourth Assessor.

Mr. Vallette stated that when he took over the Fourth Assessor's Office in early March 2010 there were no records in the office related to the financial operations of the Fourth Assessor's Office. He stated that the only documentation he was able to find was the February 2010 bank statement. Employees of the Fourth Assessor's Office stated that Ms. Jefferson handled all the expenses herself and was the only one who wrote checks and paid expenses.

In a phone conversation between auditors and Ms. Jefferson, she stated that she had all documents required for the 2009 annual financial compilation, but left the documents pertaining to all other years at the Fourth Assessor's Office. When requested by auditors, Ms. Jefferson refused to provide auditors with documentation related to the operations of the Fourth Assessor's Office for 2009. As a result, the Fourth Assessor's Office does not have adequate documentation to support its business transactions before calendar year 2010 and appears to have failed to maintain public records in accordance with R.S. 44:36C.⁶

Purchases and Disbursements

Controls over purchases and disbursements need to be strengthened. Good business practices dictate that purchases be supported by appropriate documentation and be approved before payment. Without documentation and approval, there is greater risk of paying for unauthorized purchases. During our review of purchases, we noted that all accounting duties related to purchasing and disbursements were performed by Ms. Jefferson, including (1) initiating purchases; (2) receiving invoices from vendors; (3) issuing handwritten checks; (4) signing checks; and (5) distributing checks.

Employees of the Fourth Assessor's Office stated that Ms. Jefferson handled all financial matters related to the Fourth Assessor's Office and that they did not know where any documentation regarding expenses or operations was located. According to Fourth Assessor bank statements and check copies received from Capital One for January 2005 through February 2010, the Fourth Assessor's Office made 1,313 expenditures totaling \$937,391 of which a majority of the expenditures were paid for with handwritten checks. However, an examination of the check copies and electronic transactions on the bank alone are not adequate documentation, as they do not provide enough detail to support the business purpose for the expenditures.

⁶ R.S. 44:36C states, in part, "All persons and public bodies having custody or control of any public record, other than conveyance, probate, mortgage, or other permanent records required by existing law to be kept for all time, shall exercise diligence and care in preserving the public record for the period or periods of time specified for such public records in formal records retention schedules developed and approved by the state archivist and director of the division of archives, records management, and history of the Department of State. However, in all instances in which a formal retention schedule has not been executed, such public records shall be preserved and maintained for a period of at least three years from the date on which the public record was made."

According to a review of Fourth Assessor bank records, it appears that Ms. Jefferson was the only check signor on the Fourth Assessor's bank account and the only individual to receive the bank statements. Because Ms. Jefferson handled all financial aspects of the Fourth Assessor's Office, there was no separation of duties. As a result, Ms. Jefferson was able to issue and authorize checks to herself with no oversight.

Payroll and Contract Labor

Payroll duties were not adequately segregated for a proper system of checks and balances. Good business practices and proper controls dictate that duties should be segregated to the extent possible, so that no one individual performs/controls all duties related to an accounting function. Without segregation of duties and adequate oversight, errors or fraud could occur and not be detected, increasing the risk of loss or theft of assets. During our review, we noted that Ms. Jefferson performed incompatible payroll-related duties. She authorized transactions, issued handwritten payroll checks, signed checks, and distributed checks to employees and contract laborers.

In addition, the Fourth Assessor's Office did not maintain adequate time/attendance records to support payroll and contract labor payments. Time records (e.g., time sheets, timecards) documenting hours worked were not prepared by employees or hourly contract laborers. In addition, employee payroll records from the payroll companies Paychex and Intuit indicate that employee leave was not accrued or tracked through these payroll services. No documentation such as leave requests were found at the Fourth Assessor's Office. Without time/attendance records, including evidence of supervisory review and approval, management cannot ensure that hours worked are accurate.

The Fourth Assessor did not have written agreements for contracted services. Good business practices dictate that contracted services be evidenced in writing and include the specific deliverables and payment terms. For example, from February 2009 to February 2010, Mr. Eugene Green was paid \$33,404 for services contracted by the Fourth Assessor. Payroll records received from Intuit Payroll Service indicated that Mr. Green was a contractor and listed a 1099 in his name. However, Mr. Green stated that he did not receive a 1099 from the Fourth Assessor and had filed his taxes for 2009 as if taxes had been withheld from his pay.

Mr. Green's Web site indicates that before working for the Fourth Assessor's Office, he was the Chief of Staff for former United States Congressman William Jefferson, the brother of former Fourth Assessor Betty Jefferson. According to Mr. Green, he worked in the Fourth Assessor's Office during the tax roll period and also provided services such as inspecting properties and representing the Fourth Assessor's Office in court. Mr. Green did provide auditors with written narratives describing his services; however, according to Mr. Green, he did not have a written contract with Ms. Jefferson. He stated that he only worked on an as-needed basis and did not turn in time sheets to support his hours of service.

A review of the Fourth Assessor's payroll records found that even though Mr. Green stated he worked on an as-needed basis and had no written contract, he was paid a regular monthly salary between \$3,000 and \$3,333 from February 2009 to October 2009. However, because of the lack of documentation for actual services performed, it could not be determined if Mr. Green was paid an appropriate wage for the services he stated were provided.

The current Assessor should:

- (1) develop and implement policies and procedures to ensure that all payments are appropriate and serve a public purpose;
- (2) implement policies and procedures to ensure, when possible, that the duties of purchasing, paying vendors, recording transactions in the accounting system, mailing payments to vendors, and reconciling bank statements are segregated;
- (3) implement controls for paying vendors that ensure all supporting documentation is received and reviewed before payment is approved;
- (4) require that check signers review the supporting documentation for completeness before signing checks;
- (5) require that payroll duties be segregated to the extent possible to provide an adequate system of checks and balances and protect against improper payments;
- (6) require employees to sign their timecard/sign-in sheet and supervisors to document their review and approval;
- (7) require all timecards/sign-in sheets to be filed together in a central location;
- (8) require employees to complete leave slips for all leave taken (slips should be attached to the employees' time cards) and that leave be approved by the appropriate supervisor;
- (9) ensure that detailed records are maintained of the annual and sick leave earned and taken by all employees; and
- (10) require that all agreements for services (professional or otherwise) with third parties be in the form of a written contract and monitor the contract to ensure that deliverables comply with the terms and conditions of the contract.

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Management's Response



ORLEANS PARISH ASSESSOR'S OFFICE
ERROLL G. WILLIAMS, ASSESSOR

1300 Perdido Street | City Hall-Room 4E01 | New Orleans, Louisiana 70112

June 8, 2011

Mr. Daryl G. Purpera, CPA, CFE
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LEGISLATIVE AUDITOR
2011 JUN -9 AM 9:08

RE: Audit Report
Orleans Parish Fourth Municipal District

Dear Mr. Purpera:

Thank you for providing my office with the completed Compliance Audit Report for the Orleans Parish Assessor-Fourth Municipal District Assessor's Office.

After reviewing the report with your staff members, I am appalled by your findings with regard to the undocumented expenditures by former Assessor Jefferson. The former Orleans Parish Board of Assessors, of which I was a member, became suspicious and concerned that the guilty plea entered into the legal proceedings by Ms. Jefferson of improper expenditure of office funds would extend to the period between January, 2005 and February, 2010. Please be advised that I will refer this matter to our legal counsel and request that he amend the assessor's office petition to recover those funds expended by former Assessor Betty Jefferson that were documented as unrelated to the operations of the Fourth Municipal District Assessor's Office.

On behalf of the former members of the Orleans Parish Board of Assessors, we would like to thank you for completing this thorough review of the revenue and expenditures allocated to the Fourth Municipal District Assessor's Office by the Board of Assessors.

Sincerely,

Erroll G. Williams, Assessor
Orleans Parish

EGW:wn

cc: Mr. Kenneth Pickering, Attorney
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Response from Ms. Betty Jefferson

In correspondence dated June 6, 2011, we asked Ms. Jefferson to respond, in writing to this report. As of the date of this report, Ms. Jefferson has chosen not to respond.

Response from Ms. Angela Coleman

In correspondence dated June 6, 2011, we asked Ms. Coleman to respond, in writing to this report. As of the date of this report, Ms. Coleman has chosen not to respond.

Response from Ms. Tawanda Coleman

In correspondence dated June 6, 2011, we asked Ms. Coleman to respond, in writing to this report. As of the date of this report, Ms. Coleman has chosen not to respond.

Response from Ms. Tammi Tucker

In correspondence dated June 6, 2011, we asked Ms. Tucker to respond, in writing to this report. As of the date of this report, Ms. Tucker has chosen not to respond.