



STEVE J. THERIOT, CPA
LEGISLATIVE AUDITOR

OFFICE OF
LEGISLATIVE AUDITOR
STATE OF LOUISIANA
BATON ROUGE, LOUISIANA 70804-9397

1600 NORTH THIRD STREET
POST OFFICE BOX 94397
TELEPHONE: (225) 339-3800
FACSIMILE: (225) 339-3870

May 12, 2005

Honorable Darrell C. Jupiter, Mayor
Honorable Lionel Bell, Police Chief
and Members of the Village of Napoleonville Council
Post Office Box 6
Napoleonville, LA 70390

Dear Mayor Jupiter and Chief Bell:

We performed a limited review of traffic citations, misdemeanor summonses, and complaints originated by the Village of Napoleonville (Village) Police Department (NPD) for the period beginning January 1, 2003, and ending December 30, 2004. The scope of our work was significantly less than those required by *Government Auditing Standards* in the audit of financial statements; therefore, we are not offering an opinion on the Village's financial statements or system of internal control nor assurance as to compliance with laws and regulations.

The Village was established in 1832 and has always been the parish seat. The Village operates under the provisions of the Lawrason Act with a mayor and Village council. The Village is charged with the protection of its residents. The NPD provides that protection.

As a result of our review, we offer the following comments and recommendations:

Computer Software Package

During our review, we noted the Village purchased software specifically designed to track traffic citations, summonses, and complaints from date of issuance to final disposition in mayor's court, including payments made on issued citations and other fines. For monitoring purposes, the software also has the capacity of producing management reports. We noted the Village does not (1) possess a software operating manual; (2) have an employee trained to use the software's capabilities; or (3) review management reports. As a result of the inconsistent use of the software, we were unable to determine if all citations, summonses, and complaints were tracked through final disposition and related payments received and deposited.

We recommend the Village obtain a software operating manual and seek training from the software provider. To ensure all revenue is received and accounted for, we recommend the Village designate an employee responsible for data entry and tracking of citations, summonses, and complaints through final disposition, including related payments. We also recommend the mayor, police chief, and Village council use the monitoring reports to manage this source of revenue.

Traffic Citations and Misdemeanor Summonses

Louisiana Revised Statutes 32:398.1(A)(B) and 32:398.2(E) provide, in part, that the chief administrative officer shall issue citation books, maintain a record of each book and each citation contained therein issued to all individual members of the traffic enforcement agency and shall require a receipt for each book issued. Also, the chief administrative officer shall maintain or cause to be maintained in connection with every traffic citation issued a record of the disposition of the charge by the court in which the original copy of the traffic citation was deposited.

Chief Bell informed us he allows police officers to patrol with multiple citation and summons books and does not require officers to complete a book before beginning another book. Chief Bell does not maintain a log of citation and summons numbers assigned to patrol officers. According to Chief Bell, when an officer finishes his or her shift the officer removes and gives to him all copies of citations and summonses for processing by a Village employee.

We recommend the following:

1. Chief Bell limit each officer to no more than two (each) citation and summons books.
2. Chief Bell develop a system to record the issuance of citation and summons books to include, at a minimum, the dates of issuance, the beginning and ending book numbers, the officer's and chief's signatures, the dates the books were returned to the chief, and the officer's and chief's initials indicating the books were returned and accepted.
3. Chief Bell require officers to complete a book before beginning another book.
4. Chief Bell file and secure all unused and completed books.
5. Officers cease removing from the books all copies of citations and summonses, including void and unused copies.
6. Chief Bell review the completed citation and summons books to ensure all citations and summonses are submitted for processing.

We also recommend the mayor or Village council periodically review the documentation supporting the issuance of books to ensure the books are properly disbursed and accounted for.

Police Officers' Daily Reports

The NPD uses an officer's daily report to record the details of the officer's tour of duty each day. During our review, we noted details of the officers' tour of duty were not included in the reports. We recommend Chief Bell review the reports to ensure details

such as citation and summons numbers and beginning and ending vehicle miles and fuel purchases are recorded. We also recommend Chief Bell ensure the officers' hours recorded on the reports equal the actual hours worked.

According to Chief Bell, there is one patrol shift each day (2 p.m. to 2 a.m.). We sampled officers' daily reports for a four-month period and noted several daily reports were missing. We therefore were unable to determine if the patrol shift was properly manned. We recommend the NPD maintain daily reports as documentation of adequate patrol coverage.

Citations, Summonses, and Complaints Filing System

During our review, we noted traffic citations, summonses, and complaints were haphazardly stored in a banker's box. We recommend the Village and the NPD develop a filing system for these items. Citations, summonses, and booked complaints should be kept separately, by month, and numerically within each month. The filing system for citations and summonses should include issued, paid in full, partially paid, and dismissed filing sections and a filing section for bench warrants. Detention center booked complaints should include paid in full, partially paid, dismissed, and unpaid filing sections.

Mayor's Court Docket

Each month Mayor's Court is held for all citations, summonses, and complaints from the previous month. We reviewed a sample of the dockets and were unable to determine if all citations, summonses, and complaints from the prior month were included on the docket because the tracking software was not being fully used. We also observed that the final disposition of docket items were not noted on the docket. We recommend the court docket be reconciled to software monitoring reports to ensure all citations, summonses, and complaints are on the docket. We recommend the final disposition be noted on the docket and the tracking software be updated. We recommend the completed dockets be filed in month order.

During our review, we noted numerous attorney and district attorney requests to dismiss or reduce the fines associated with citations and summonses. In addition, we noted the Village council did not periodically review citations and summonses reduced or dismissed by the mayor. We recommend the Village council periodically review reduced or dismissed citations and summonses.

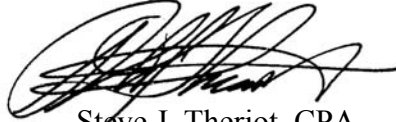
Payments

We reviewed payments received for citations, summonses, and booked complaints and noted several payment receipts did not include a citation, summons, or booking number. Because some payments included multiple offenses, we were unable to determine the fine or fines being paid. We therefore recommend that payment receipts note the citation, summons, or booking number.

VILLAGE OF NAPOLEONVILLE POLICE DEPARTMENT

I trust this information will assist you in the efficient and effective operations of the Village. Should you have any questions, please contact me at (225) 339-3839 or Mr. Daryl Purpera at (225) 339-3807.

Sincerely,

A handwritten signature in black ink, appearing to read "Steve J. Theriot", written in a cursive style.

Steve J. Theriot, CPA
Legislative Auditor

JLS:DD:DGP:dl

NAPVLEPD05