

VILLAGE OF FENTON



ADVISORY SERVICES
ISSUED FEBRUARY 27, 2013

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

LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

ASSISTANT LEGISLATIVE AUDITOR
FOR LOCAL AUDIT SERVICES
ALLEN F. BROWN, CPA, CFE

DIRECTOR OF INVESTIGATIVE AUDIT
AND ADVISORY SERVICES
ERIC SLOAN, CPA

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report is available for public inspection at the Baton Rouge office of the Louisiana Legislative Auditor and at the office of the parish clerk of court.

This document is produced by the Louisiana Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. Four copies of this public document were produced at an approximate cost of \$15.08. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31. This report is available on the Legislative Auditor's website at www.la.la.gov. When contacting the office, you may refer to Agency ID No. 2372 or Report ID No. 70120015 for additional information.

In compliance with the Americans With Disabilities Act, if you need special assistance relative to this document, or any documents of the Legislative Auditor, please contact Kerry Fitzgerald, Chief Administrative Officer, at 225-339-3800.



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

February 27, 2013

The Honorable Eddie Alfred, Mayor
Village of Fenton
712 3rd Avenue
Fenton, Louisiana 70640

Dear Mayor Alfred:

As you are aware, my Advisory Services staff visited the Village of Fenton (Village) to conduct an assessment of certain matters that were reported to my office. My advisors completed their assessment and recently discussed their findings and related recommendations with you, the Mayor Pro Tempore, and staff. This follow-up letter summarizes the results of our advisory work.

The following internal control deficiencies were identified and we understand that they will be addressed and resolved:

- Lack of controls over the business and personal use of Village vehicles
- Inadequate documentation of fuel usage
- Lack of controls over the use of Village equipment
- Lack of controls over utility collections, including the need to adopt and enforce a utility cutoff policy
- Lack of a written record retention schedule to help ensure that public records of the Village are maintained in accordance with law

In addition, the following issues of possible noncompliance with state laws were identified during the visit:

- 1. The Village vehicle driven by Mayor Alfred was not marked in accordance with state law, and the vehicle was equipped with blue lights which violates state law.**

Mayor Alfred's vehicle (Dodge Charger) did not have a permanent marking of the name/insignia of the Village. State law [Louisiana Revised Statute (R.S.) 49§121(A) (1)] provides, in part, that the vehicle shall have inscribed, painted,

decaled, or stenciled conspicuously thereon the name of the Village. Also, R.S. 49§123 states, "Whoever violates any provision of this Part shall be fined not less than twenty-five dollars nor more than fifty dollars for each such violation." Furthermore, we note that R.S. 49§121 (G) provides that each day upon which such a violation is committed shall be considered a separate offense.

Also contrary to state law, Mayor Alfred's vehicle is equipped with blue exterior lights. State law [R.S. 32§318(F)(2)] states, "All persons other than law enforcement officers on official duty are prohibited from equipping, operating, or using motor vehicles with blue colored electric lights thereon."

The Village should comply with state law by properly marking Mayor Alfred's vehicle and removing the blue lights.

- 2. In 2011, Mayor Alfred awarded a project to build a heliport in the Village without obtaining approval from the board of aldermen. Mayor Alfred awarded this work to his uncle, Melvin Alfred, Sr., and their agreement was verbal and not in writing.**

The total cost of the heliport project was approximately \$7,696, of which the Village paid \$5,279 to Melvin Alfred, Sr. According to Mayor Alfred and his staff, there was no formal board approval for either the heliport project or the work awarded. Although state law [R.S. 33§404 A(4)] gives the Mayor the power to sign all contracts on behalf of the Village, Louisiana Attorney General Opinion No. 12-0074 provides that the Mayor cannot execute a contract that expends public funds in the absence of an ordinance or resolution by the board of aldermen authorizing him to do so.

The Village should consult with legal counsel. In the future, Mayor Alfred should ensure that (1) he obtains authorization from the board before executing contracts; (2) all contracts/agreements are evidenced in writing setting forth the specific terms and conditions; and (3) all contracts are reviewed by legal counsel and formally approved by the board.

My staff will be monitoring the resolution of these issues. If you have any questions about the assessment, please call Mike Battle or Glenda LeBlanc at 225-339-3800.

Sincerely,



Daryl G. Purpera, CPA, CFE
Legislative Auditor

DGP/ch