

STATE OF LOUISIANA LEGISLATIVE AUDITOR

Richard Parish Police Jury
Rayville, Louisiana

May 2, 2001



Daniel G. Kyle, Ph.D., CPA, CFE
Legislative Auditor

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LEGISLATIVE AUDITOR

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RICHLAND PARISH POLICE JURY
Rayville, Louisiana

Dated March 30, 2001

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 has been made available for public inspection at the Baton Rouge office of the Legislative Auditor and at the office of the Richland Parish Clerk of Court.

May 2, 2001

RICHLAND PARISH POLICE JURY
Rayville, Louisiana

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March 30, 2001

**MR. JESSE WASHINGTON, PRESIDENT,
AND MEMBERS OF THE RICHLAND
PARISH POLICE JURY**
Rayville, Louisiana

We have performed a limited examination of the Richland Parish Police Jury (police jury). Our examination was conducted in accordance with Title 24 of the Louisiana Revised Statutes and was performed to determine the propriety of certain allegations received by this office.

The accompanying report presents our findings and recommendations, as well as responses from management of the police jury. We will continue to monitor the findings until the police jury resolves them. Copies of this report have been delivered to the Honorable Wilson R. Coonen, Jr., District Attorney for the Fifth Judicial District of Louisiana, and other authorities as required by law.

Respectfully submitted,


Daniel G. Kyles, CPA, CFE
Legislative Auditor

GLM-DCA:td

2001

LEGISLATIVE AUDITOR

RICHLAND PARISH POLICE JURY Rayville, Louisiana

BACKGROUND

The Richland Parish Police Jury is the governing authority for Richland Parish. Nine jurors representing nine *sections* within the parish govern the police jury. The jury has a parish manager and three foremen, one for each maintenance yard. The police jury has a maintenance yard located in Rayville, Oeils, and Abbe.

The police jury receives funds from the state's Parish Transportation Fund. The statutory provisions of the Parish Transportation Fund (Louisiana Revised Statutes 48:751-762) require the police jury to administer the parish road system efficiently and centrally as a whole. This method of administration is commonly referred to as the "unit system."

Applying the concepts of the unit system to the administration of a road program, the police jury is required to implement a centralized accounting system, parishwide capital improvement plan, and selective maintenance programs based upon the prioritization of projects developed collectively by the police jury. Expenditures are made only upon approval of the police jury as a whole and pursuant to a duly adopted budget. A centralized purchasing system must be implemented and work assignments are centrally scheduled and supervised by the parish road manager.

LEGISLATIVE AUDITOR

RICHLAND PARISH POLICE JURY

Rayville, Louisiana

METHODOLOGY

The Legislative Auditor received information relating to a police jury routinely operating free at a maintenance yard and that this jury is directing the foreman to put gravel on private driveways in this district.

We conducted a limited review of the police jury's procedures at the three maintenance yards and a limited review of certain police jury records. A limited review is substantially less in scope than an audit conducted in accordance with generally accepted auditing standards, the objectives of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Our procedures consisted of the following:

- (1) observing activities at the maintenance yards;
- (2) reviewing selected police jury records;
- (3) reviewing selected minutes of board meetings;
- (4) interviewing certain employees and jurors of the police jury;
- (5) reviewing applicable Louisiana laws and Attorney General opinions; and
- (6) making inquiries of other persons to the extent we considered necessary to achieve our purpose.

LEGISLATIVE AGENCY

RICHLAND PARISH POLICE JURY

Rayville, Louisiana

CONCLUSIONS

The following summarizes the findings that resulted from this limited examination of the police jury. The Findings and Recommendations section of this report provides details for these conclusions. Management's responses are included in Attachment I.

1. The police jury violated Louisiana's constitution and state law by using police jury employees and equipment to spread police jury gravel on private driveways and private cemetery roads. (See page 6.)
2. The police jury is providing cover materials (which include equipment and labor costs) when installing curbs for the first time, which is in violation of Louisiana's Constitution and state law. (See page 7.)
3. Individual jurors are directing the work of jury employees, which is a violation of state law. (See page 8.)
4. The police jury is graveling school bus turnarounds without a formal request by the parish school board. (See page 9.)
5. The police jury does not have a parishwide capital improvement program as required by Louisiana law. (See page 10.)
6. Controls over the police jury's parishwide pumps at the maintenance yard need to be improved. (See page 10.)

The Richland Parish Police Jury has not complied with the provisions of the Parish Transportation Fund, which requires a parishwide system of road administration. This system includes: (1) a parishwide capital improvement plan; (2) centralized purchasing of equipment and supplies; (3) a parishwide selective maintenance program that provides for a weekly schedule of the work to be performed by category; and (4) work assignments to be centrally scheduled and supervised by the parish road manager (road superintendent). There can be no parishwide system of road administration without a parishwide capital improvement plan and parishwide selective maintenance programs. When individual jurors inform foreman of work that should be done in their districts, work assignments cannot be centrally scheduled and supervised by the parish manager. When work assignments are not centrally scheduled and supervised by the parish manager, intervention by individual jurors will take place as evidenced in this report. When individual jurors are directing the work of jury employees, equipment and materials, there can be no centralized purchasing of equipment and supplies.

The extent of noncompliance with the Parish Transportation Fund as disclosed in our findings provides convincing evidence that the police jury may be operating under the "ward system," which is unacceptable and completely contrary to Louisiana law. Under the ward system, individual police jurors determine the projects to be undertaken in their own wards. The individual police jurors supervise separate ward work crews and budget and spend money for projects in their wards only.

LEGISLATIVE AUDITOR

RICHLAND PARISH POLICE JURY Rayville, Louisiana

FINDINGS AND RECOMMENDATIONS

Work on Private Property Violates State Law

The police jury violated Louisiana's Constitution and state law by using police jury employees and equipment to spread police jury gravel on private driveways and private cemetery roads. Article VII, Section 14(A) of the Louisiana Constitution of 1874 prohibits funds, credit, property, or things of value of the state or of any political subdivision from being loaned, pledged, or donated to or for any person. Louisiana Attorney General Opinion (AGO) No. 90-530 provides that a "public cemetery" is one established by a governing authority and can only be dedicated as a "public cemetery" by ordinance enacted by the governing authority. All other places, therefore, which are used or intended to be for the interment of the human dead which are not acquired, established, and maintained pursuant to the legal authority of an ordinance of a governing authority are "private" cemeteries and it is unconstitutional to expend public funds to improve or maintain private property.

On March 13, 2001, we observed where police jury employees using police jury equipment (a dump truck) had spread police jury gravel on nine private driveways. This was done from December 7, 2000, through March 6, 2001, from the Delhi maintenance yard. The average amount of gravel spread was 5 tons per driveway.



Gravel provided by police jury for private driveway



Gravel provided by police jury for private driveway

In addition, the Delhi maintenance yard complaint log documented instances where gravel was spread on eight additional private driveways from October 27, 2000, through February 22, 2001. The foreman of the Delhi maintenance yard informed us that Juror Jesse Washington decided him to spread the gravel on the private driveways. Juror Jesse Washington told us that he turns work in to the foreman to spread gravel on driveways for residents, but it is up to the foreman as to when it is done. Juror Washington said that this is only done when the resident's drive is muddy, usually during the winter months. He also said that people cannot afford to buy gravel and the jury helps them out. Juror Washington stated that this practice has been going on for a long time before he became a juror and that all jurors give gravel to residents. He said that he was not aware that it is against the law and that he is not trying to hide anything as there are work orders for this work.

LEGISLATIVE AUDITOR

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Rayville, Louisiana

Findings and Recommendations (Continued)

On March 14, 2005, we observed where police jury employees using police jury equipment (dump truck) had spread 18 tons of police jury gravel on the Lone Cherry Baptist Church Cemetery road, which is a private road. This was done on March 7, 2001, from the Ato maintenance yard.

The foreman of the Ato maintenance yard informed us that Juror Ronnie Gilley decided him to spread the gravel on the Lone Cherry Baptist Church Cemetery road. Juror Ronnie Gilley told us that he called the foreman about the cemetery gravel so the foreman would put it on his list of work to do. Juror Gilley said he did not tell the foreman how much gravel to spread or when to spread the gravel. He stated that it was a common practice for the jury to put gravel on cemetery roads and that he was not aware that this should not be done.

In addition, we observed where the police jury had black topped the Greer Cemetery road, which is a private cemetery road. Black topping this private cemetery road was approved by the full board on May 16, 2003, and the work was completed on August 10, 2003, using various police jury equipment and 960 pounds of asphalt and 20 yards of crushed limestone.

The police jury should (1) cease doing work on private property, (2) adopt an ordinance that prohibits police jury employees, materials, and equipment to be used on private property and if done the employees involved will be immediately terminated, and (3) bill all residents and private cemeteries for the costs (labor, equipment, and material costs) incurred by the police jury for previous work done on private property or recover these costs through civil action.



Gravel provided by police jury for the Lone Cherry Baptist Church Cemetery road



Greer Cemetery road black topped by police jury

Police Jury Providing Cover Materials When Installing Culverts Violates State Law

The police jury is providing cover materials (which include equipment and labor costs) when installing culverts for the first time, which is in violation of Louisiana's Constitution and state law. Article VII, Section 14(A) of the Louisiana Constitution of 1974 prohibits funds, credit, property, or things of value of the state or of any political subdivision from being loaned, pledged, or donated to or for any person. In addition, AG No. 80-927 reaffirms that this is a violation of Article VII, Section 14 by providing that the police jury may not provide cover materials over culverts that are furnished by private individuals even though the culverts are within the parish right-of-way.

LEGISLATIVE AIDING

RICHLAND PARISH POLICE JURY

Rayville, Louisiana

Findings and Recommendations (Continued)

The police jury's policy relating to installing first time culverts does not address cover materials. However, a police juror and the parish manager informed us that the first time a culvert is installed, the property owner pays for the culvert and the police jury installs the culvert. They stated that the police jury provides cover materials over the culvert, but just on the right-of-way.

The police jury should immediately cease providing cover materials when installing culverts for the first time. In addition, the police jury should consider inspecting the culverts only to ensure that property owners use the proper type and size culverts and that the culverts are installed at the proper grade.

Individual Jurors Directing Work of Jury Employees

Individual jurors are directing the work of jury employees, which is a violation of state law. Louisiana Revised Statute (R.S.) 48:755(A)(5)(C) requires that each parish adopt a parishwide selective maintenance program that provides for a weekly schedule of the work to be performed by category. The program should be prepared and administered by the parish road manager. The parish road manager may authorize maintenance work not contained in the weekly schedule upon receipt of constructive notice of a defect in the parish road system and when, in the opinion of the parish road manager, the defect constitutes a hazard to public safety. In addition, R.S. 48:755(A) provides that the police jury should adopt a system of road administration which should require approval of the governing authority for any expenditures made out of this fund, and no member of the governing authority should expend any funds in his district without the approval of the parish governing authority.

On our visit to the DeLille maintenance yard on March 10, 2001, we observed Juror Washington giving directions to the foreman to remove a fallen tree from a ditch. There was no work order for this work and it was not on the weekly work schedule. The foreman told us that he was aware of the fallen tree and that it had been in the ditch for about 3 to 4 years and it was not obstructing the flow of water. In addition, the foreman informed us that Juror Washington directed him to spread gravel on private driveways (see Work on Private Property Violates State Law finding).



Fallen tree that Juror Washington directed foreman to remove from ditch.

Juror Jesse Washington informed us that he drives the roads of his district and if he sees things needing to be done he will turn them in to the foreman at the DeLille maintenance yard. He said he also receives complaints from residents and that he turns these in to the foreman. Juror Washington stated that he does not tell the foreman when to do the work but gives the complaints to the foreman to put on his work log.

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Rayville, Louisiana

Findings and Recommendations (Continued)

We were informed by the foreman of the Alto maintenance yard that Juror Gilley directed him to spread gravel on a private cemetery road (see Work on Private Property Violates State Law finding). Juror Normie Gilley said he normally relays resident complaints to the foreman at the Alto maintenance yard for him to put on his work log. However, Juror Gilley stated that he does not tell the foreman when to do the work. He said that he sometimes calls the parish manager and relays complaints to him.

When individual jurors inform foremen of work that should be done in their districts, work assignments cannot be centrally scheduled and supervised by the parish manager. When work assignments are not centrally scheduled and supervised by the parish manager, intervention by individual jurors will take place as evidenced in the Work on Private Property Violates State Law finding and this finding.

The police jury should:

- Prohibit individual jurors from directing the specific work of jury employees and informing foremen of work that should be done
- Require that all complaints or work requests be directed to the parish manager
- Allow the parish manager to deviate from the weekly work schedule only when he receives notice of a defect in the parish road system and when, in his opinion, the defect constitutes a hazard to public safety
- Require the parish manager to maintain a record of the work so authorized and to give a full report to the police jury each month of all work done compared to the weekly work schedule

**Police Jury Graveling School Bus Turnarounds
Without Request From School Board**

The police jury is graveling school bus turnarounds without a formal request by the parish school board. R.S. 33:1236 requires the police jury to provide for the graveling of school bus turnarounds when requested to do so by the parish school board, if it is determined by the police jury to be in the best interest of the parish and the parish road system.

We observed four school bus turnarounds that the police jury recently gravelled; however, there were no letters from the Richland Parish School Board requesting gravel for the turnarounds. The parish manager informed us that the school board's written requests may not be on file because the school bus driver or resident may have called the juror or parish manager directly. We contacted the school board and were informed that the four locations were in fact bus turnarounds, but letters requesting graveling for the turnarounds were not sent to the police jury.

RICHLAND PARISH POLICE JURY

Rayville, Louisiana

Findings and Recommendations (Continued)

The police jury should not provide gravel for bus turnarounds without a written request from the parish school board. In addition, the parish manager should determine that graveling the school bus turnaround is in the best interest of the parish and the parish road system.

Police Jury Does Not Have a Parishwide Capital Improvement Program

The police jury does not have a parishwide capital improvement program as required by Louisiana law. R.S. 48:755(A) requires the police jury to adopt a parishwide system of administration which should include the development of a capital improvement program on a selective basis. R.S. 48:755(B) provides that the parishwide capital improvement program should list all projects to be constructed during the fiscal year. The police jury should develop a parishwide program of construction of parish roads to be commenced the ensuing fiscal year. The program should be based on the anticipated revenues to be appropriated by the legislature and listed in a prioritized ranking based on parishwide needs and shall include overlay projects. The program should also list the projects that may reasonably be anticipated to be constructed in the following two years. The program should be adopted annually regardless of whether the police jury anticipates capital improvements in the first year of the plan.

The parish manager informed us that the last parishwide capital improvement program was adopted in 1998 for 1999, 2000, and 2001. He said that he was informed that the plan only had to be done every 3 years and he was in the process of preparing the 2001, 2002, and 2003 plans. Based on the above revised statutes, the three-year program is ongoing and should be prepared every year.

The police jury should prepare and adopt a parishwide capital improvement program every year. The program should also list the projects that may reasonably be anticipated to be constructed in the following two years.

Need to Improve Police Jury's Gasoline/Diesel Procedures

Controls over the police jury's gasoline/diesel pumps at the maintenance yard need to be improved. Good controls over the use of gasoline/diesel for police jury vehicles require that complete pump records be maintained and reviewed periodically. This review will ensure that only police jury vehicles are receiving gasoline/diesel, vehicles receiving the fuel are properly

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RICHLAND PARISH POLICE JURY

Bayou Lake, Louisiana

Findings and Recommendations (Concluded)

identified, odometer readings are accurately recorded, and the amount of gasoline received by police jury vehicles is reasonable.

All three maintenance yards have diesel and gasoline pumps located inside the fenced-in area of the maintenance yards. Our review on March 10-14, 2001, of procedures for dispensing the gasoline/diesel revealed the following:

- All pumps were turned on.
- All pumps were not locked.
- All pumps were unattended.
- One log is maintained for diesel used and another for gasoline. The person who dispenses the gasoline/diesel records on the log the date, vehicle description, number of gallons pumped, and vehicle odometer readings (when applicable) and signs the log. However, the logs do not include the pump meter readings. The pump meter readings are necessary to reconcile the gallons of fuel dispensed with the number of gallons recorded as received by each vehicle.
- The logs are neither reviewed by police jury employees at the main office nor compared to gasoline purchased in bulk.

The police jury should:

- (1) keep the pumps locked when not being used and secure the access to the pump keys;
 - (2) assign specific employees the responsibility of maintaining the logs;
 - (3) schedule the times that vehicles may receive fuel;
 - (4) provide a place on the log for the pump meter readings;
 - (5) prepare a monthly analysis or summary by vehicle that includes, at a minimum, the number of gallons received, miles traveled and miles per gallon (for those vehicles that have odometers);
 - (6) reconcile the number of gallons received with the pump meter readings; and
 - (7) present the analysis to the board during its regular board meeting.
-

Attachment I
Management's Responses

08/27/03



MANAGEMENT'S RESPONSES

1. The Northland Parish Police Jury will continue to improve its public property and cleanup policy (including recycling, materials and equipment to be used on public property and if not the equipment involved will be eliminated immediately, locate all materials and public resources for disposal and prevent spill from ever start)
2. The parish manager will set time aside within the current materials when handling vehicles for the Sheriff. The Police Jury shall monitor disposition for proper use and type of vehicle. (See 1994-1995 program plan)
3. All equipment and work orders will be distributed to Parish Manager.
Parish Manager declares that the weekly work schedule only includes routine maintenance as defined in the parish work orders and when in the station, the other 4 locations is based in parish order. (See Management Work Orders) (See 1994-1995 program plan) - If all work is scheduled and to give a full report to the police jury only once a month or all work done equipment in the weekly work schedule.
4. The Northland Parish Police Jury will not provide guard for bus maintenance. Without a written request from the parish sheriff's office. The parish manager will make the decision to determine that providing the above-mentioned is in the best interest of the parish and the parish work system.
5. The parish manager was informed September 1991 by the Legislative Auditors office that Item 13 was a Capital Improvement Plan and to be completed before adopting another item 13 program. The Northland Parish Police Jury adopted program 13 item plan on February 4, 1993, for 1993, 1994, 1995, and Item 13 Item 1 Capital Improvement Plan was adopted for 1993, 1994, 1995, and in April 1998 the parish adopted a plan for 1998, 1999, 2000. The year 1998 Capital Improvement Plan was adopted by the year for years 1998, 1999, 2000. These items necessary to all making the parish comply with parish budget for each year. The maintenance program is structured as a contract basis according to the position authority, structured as defined in the Capital Improvement and Administration Plan Page 3 Article V, as provided stated adopted for the year. The jury members however are not compliant with the Capital Improvement Program according to Item 13 Item 13 Section 130. The future plan will add item 13 year or the end of every Capital Improvement plan. Therefore, the jury will be adopting either 13 Capital Improvement Plan every year.
6. The Northland Parish Police Jury will keep the program budget when not being used. The jury will ensure programs that do not have a program under funding. The jury is not requesting the use of budget for purchase and road work, off road street maintenance the only program available use of the item 13 item.

David L. Dunn, Jr.
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David L. Dunn, Jr.
David L. Dunn, Jr.

James D. ...
James D. ...

Work on Private Property Violates State Law, Providing Cover Materials When Installing Culverts, Individual Jurors Directing Work of Jury Employees, School Bus Turnovers

Louisiana Attorney General Opinion (AGO) No. 77-1443 provides that a police jury may improve public and private roads leading to homes of the poor and needy residing within the parish. Louisiana Attorney General Opinion (AGO) No. 84-469 provides that a police jury may maintain and repair public roads leading to cemeteries. Louisiana Attorney General Opinion (AGO) No. 74-66 indicates that public roads are those which are made use of as highways and private roads are those which are only open for the benefit of certain individuals. Louisiana Attorney General Opinion (AGO) No. 82-1034 provides that parish funds for the roads are not subject to requirements of Parish Transportation Act.

The economy of Richland Parish is closely, if not solely, related to the agricultural economy. Due to the depressed agricultural economy we think the majority of our residents are needy. Those who appear not to be needy are sometimes being propped up by government and bank loans.

We feel that the roads leading to the cemetery are public since they are open for the public and not for the benefit of certain individuals.

The Richland Parish Police Jury collects a 1.5 cent sales tax from the citizens of Richland parish. We feel the installation of culverts is a valid service for the citizens of our parish. The practice of mandating that the public use the proper type and size culverts and that the culverts be installed at the proper grade would take as much time and money as it would if we did the installation ourselves.

We take exception to the statement in your report that "...our findings provides convincing evidence that the police jury may be operating under the ward system". The practice of relaying citizens' complaints via the fireman to be placed on a work log does not void a parishwide system of road administration. When the fireman receives these complaints he then gets a work order from the parish superintendent unless the work is considered routine maintenance. With regard to a routine visit to a barn by a police juror and the mention of work that needs to be done we do not feel that this constitutes the "ward system" of government. If the police juror does not follow up on the numerous request same will fall through the cracks and never get done.

With all due respect we think such suggestions such as requiring that all complaints on work requests be discussed to the parish manager and requiring the parish manager to report to the police jury each month of all work done is not practical and is a world away from what goes on in a rural parish such as Richland.

In addition, someone needs to inform the Louisiana Department of Transportation they are violating state law as they routinely place cover materials on private drives when a road is resurfaced. Also, the state had no problem with giving \$50,000 to the Richland Parish

Police Jury for the blacktopping of a private golf course road and neither did the district attorney's office have a problem with the jury accepting the money.

We concur with your recommendation concerning school bus reimbursements.

We regret that your office conducted a "limited review" of the police jury's procedures. A less than casual glance at the work orders would have shown widespread activities like the ones you have cited for John's Gilley and Washington. It is unfortunate that ours are the only names mentioned in these practices that you have cited are conducted by the entire jury. Is this report, in biased and targeted toward certain individuals?


John Washington


Ramin Gilley