

STATE OF LOUISIANA LEGISLATIVE AUDITOR

Beauregard Parish Police Jury
Orleans, Louisiana

June 21, 2002



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Legislative Auditor

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LEGISLATIVE AUDITOR

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BEAUREGARD PARISH POLICE JURY
De Ridder, Louisiana

Dated May 24, 2002

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 and Shreveport offices of the Legislative Auditor and at the office of the parish clerk of court.

June 21, 2002

BEAUREGARD PARISH POLICE JURY
De Ridder, Louisiana

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LEGISLATIVE AUDITOR

May 24, 2002

**MR. BYRNE BOOK, PRESIDENT,
AND MEMBERS OF THE BEAUREGARD
PARISH POLICE JURY**
De Ridder, Louisiana

We have performed a limited examination of the Beauregard 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 David Ruston, District Attorney for the Thirty- Sixth Judicial District of Louisiana; Louisiana Board of Ethics; and other authorities as required by law.

Respectfully submitted,

Daniel G. Kyles, CPA, CFE
Legislative Auditor

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LEGISLATIVE AUDITOR

BEAUREGARD PARISH POLICE JURY De Ridder, Louisiana

BACKGROUND

The Beausgard Parish Police Jury is the governing authority for Beausgard Parish. Ten jurors representing ten districts within the parish govern the police jury. The jury has a parish manager and six foremen, one for each maintenance yard. The police jury has maintenance yards located in DeRidder, Henryville, Sugartown/Dry Creek, Longville, Singer, and Ragley.

The police jury receives funds from the state's Parish Transportation Fund. The statutory provisions of the Parish Transportation Fund (Louisiana Revised Statutes 48:151-262) 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.

METHODOLOGY

We conducted a limited review of the police jury's procedures at the 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 objective 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 AUDITOR

BEAUREGARD PARISH POLICE JURY Bossier, 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. Police Jury Mike Hoffmeyer may have violated the Louisiana Code of Governmental Ethics by his application for and acceptance of his subdivision into the Beaurgard Parish Road System. (See page 5.)
2. The police jury may have violated the Louisiana Code of Governmental Ethics by obtaining clay dirt from land owned by the parish manager's son. (See page 5.)
3. The parishwide capital improvement 3-year plan is not (1) adopted annually; (2) prioritized based on parishwide needs; and (3) used for all capital improvement projects. In addition, Ward-Three tax funds for capital improvement projects are divided by the police juries of that ward on a percentage of road miles that they represent, instead of being based on the prioritized needs of the ward. (See page 6.)
4. The police jury is providing cover materials (which include equipment and labor costs) when installing culverts in the roadside ditches on parish roads, which is in violation of Louisiana's Constitution and state law. In addition, the police jury is providing cover materials and installing culverts in the roadside ditches on state roads, although Louisiana Department of Transportation and Development is responsible for state roads and the roadside ditches along these roads. (See page 8.)
5. Controls over the police jury's gasoline/diesel pumps at the maintenance yard need to be improved. (See page 11.)
6. Overtime hours (comp time) earned and taken by road district employees are not reported properly on their biweekly time reports. (See page 12.)
7. The number of maintenance yards and their location may not be the most efficient way to provide maintenance for the parish. (See page 12.)

BEAUREGARD PARISH POLICE JURY
De Ridder, Louisiana

FINDINGS AND RECOMMENDATIONS

**Juror May Have Violated Ethics Law
Relating to His Subdivision**

Police Juror Mike Nothergal may have violated the Louisiana Code of Governmental Ethics by his application for and acceptance of his subdivision into the Beauregard Parish Road System. R.S. 42:1113(A) prohibits a police juror from entering into any contract or other transaction that is under the supervision or jurisdiction of the police jury.

Police Juror Mike Nothergal is the owner and developer of Pleasantville Acres Subdivision. This subdivision includes two roads, Pleasant Lane and Melody Lane. Pleasant Lane was accepted into the parish road system by a vote of the police jury on July 11, 2000. Melody Lane was accepted into the parish road system on August 14, 2001. For both roads, Police Juror Mike Nothergal abstained from voting. Although Juror Mike Nothergal abstained from voting, he was in a position to influence the decision of the police jury. In a similar situation where a parish councilman abstained from voting, Board of Ethics Opinion No. 99-115 opined that R.S. 42:1113(A) was violated.



The acceptance of Pleasantville Acres Subdivision into the parish road system means that the parish will now maintain it and residents will receive services such as trash collections, postal delivery, and school bus pick-up. In addition, it releases Juror Nothergal of any liability regarding the subdivision roads.

The police jury should strictly comply with the Louisiana Code of Governmental Ethics.

**Donation of Dirt by Parish Manager's Son
May Have Violated Ethics Law**

The police jury may have violated the Louisiana Code of Governmental Ethics by obtaining clay dirt from land owned by the parish manager's son. R.S. 42:1113(A) prohibits the parish manager or member of his immediate family from entering into any contract or other transaction that is under the supervision or jurisdiction of the police jury.

On June 12, 2000, the parish manager's son agreed to donate to the police jury approximately 4000 yards of clay dirt. The donation agreement, which was signed by the parish manager, states that the police



Pond resulting from donation of dirt by parish manager's son.

BEAUREGARD PARISH POLICE JURY

DeBossier, Louisiana

Findings and Recommendations (Continued)

jury will use the clay dirt on Schufft Road. The parish manager said that getting dirt from private property that is close to the work site saves the parish the cost of the dirt and greatly reduces the cost of hauling the dirt to the work site. He stated that Beauregard Parish covers a large area and that there are limited areas in the parish where dirt can be purchased. The parish manager said that they just dig for the dirt and do not grade the sides or build a levee around the pit.

The police jury should strictly comply with the Louisiana Code of Governmental Ethics.

**Police Jury Is Violating the Parishwide
Capital Improvement Law**

The parishwide capital improvement 3-year plan is not (1) adopted annually; (2) prioritized based on parishwide needs; and (3) used for all capital improvement projects. In addition, Ward-Three tax funds for capital improvement projects are divided by the police jurors of that ward as a percentage of road miles that they represent, instead of being based on the prioritized needs of the ward. 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. Louisiana Attorney General Opinion (AGO) No. 98-30 provides that all parish road construction, repair and replacement projects should be included within the capital improvement program, including repairs made with gravel and rock and patching done with hot mix by parish employees. The AG opined that if the projects are relatively small, they could be included within the parishwide selective maintenance program. AG Nos. 98-30 and 99-328 provide that all road projects should be included in the capital improvement program, even if funding for the repair of those roads will come from parish or road district funds, and not from the Parish Transportation Fund.

In our meeting with the parish manager on September 18, 2001, he informed us that the last parishwide capital improvement program was adopted February 9, 1999, for 1999, 2000, and 2001. The parish manager thought that the plan only had to be done every three years. Based on the above-referenced statutes, the three-year program is ongoing and should be prepared and adopted every year.

BEAUREGARD PARISH POLICE JURY

DeCadee, Louisiana

Findings and Recommendations (Continued)

In a Week-Three workshop meeting on May 18, 2001, police jurors representing Ward-Three decided to divide \$180,000 of sales tax monies and ad valorem taxes levied by the ward on a percentage of total miles that they represent, instead of being based on the prioritized needs of the ward.

The police jury should:

- Revise its list of capital outlay projects to include a prioritized ranking based on the parishwide needs and include an estimated time frame for completing the projects
- Include all road projects in the capital improvement programs, even if funding for the repair of these roads will come from parish or road district funds
- Complete only those capital improvement projects that are included in the capital outlay plan
- Prepare and adopt a parishwide capital improvement program every year and amend the plan when the police jury decides that the prioritized ranking or list of projects should be changed

Providing Cover Materials When Installing Culverts and Installing Culverts in Roadside Ditches on State Roads Violates State Law

The police jury is providing cover materials (which include equipment and labor costs) when installing culverts in the roadside ditches on parish roads, which is in violation of Louisiana's Constitution and state law. In addition, the police jury is providing cover materials and installing culverts in the roadside ditches on state roads, although Louisiana Department of Transportation and Development is responsible for state roads and the roadside ditches along these roads. Article V's, 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, Act No. 80-607 reaffirms that this is a violation of Article VII, Section 14 by



Culvert installed and covered by police jury along a parish road



Picard Bay installed and covered approximately 100 feet of culvert in front of this residence located on a parish road.

BEAUREGARD PARISH POLICE JURY

De Ridder, Louisiana

Findings and Recommendations (Continued)

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. R.S. 33:1236 gives the police jury powers over the parish road system and drainage; therefore, the police jury is encroaching those powers by installing culverts in the roadside ditches on state roads.



Culvert installed and covered by police jury along a state road.

The police jury's policy in effect during our fieldwork (Resolution No. 53-54, approved September 11, 1984) provides that culverts must be purchased by the landowner and that the police jury will install the culverts and use as much dirt and/or fill run to properly cover the culverts. This policy includes installing culverts in the roadside ditches on both parish and state roads.

Subsequent to the completion of our fieldwork, the police jury adopted a new culvert policy on April 15, 2002. This new policy provides that the police jury will provide all labor, equipment, backfill material and up to eight tons of 610 roadbase limestone to install the culverts on all parish and state roads. The culvert installations are limited to one 40-foot culvert per residence and culverts will not be installed for subdivision developments, spec home projects, mobile home parks, and commercial developments.

Both culvert policies violate state law in that police jury materials (dirt and limestone) are used to cover the culverts and installing culverts in the roadside ditches on state roads is beyond the police jury's authority. Also, installing 40-foot culverts is excessive for providing property owners access to their property.

The following pictures show where the police jury plans to install a culvert in the roadside ditch on Louisiana State Highway 26 for Junior Greg Hoffnagel's subdivision road although there is already an existing driveway giving access to Greg Hoffnagel's subdivision. As of February 14, 2002 (date of our visit), this work had not been completed.



Existing driveway on LA State HWY 26 already giving access to Greg Hoffnagel's subdivision.



Planned culvert site for Junior Greg Hoffnagel's subdivision road. The police jury is waiting for Junior Hoffnagel to provide the culvert.

Abstract

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[illegible]

Findings and Recommendations (Continued)

Below is a copy of the work order dated February 1, 2002, for the cabinet installation for Greg Mothreagal's subdivision road. We were informed on May 18, 2002, that the District 3 Foreman cancelled this work order the previous week as Junior Greg Mothreagal decided to delay the development of the subdivision.

1. What is the main purpose of the document?
 2. What are the key findings of the study?
 3. What are the implications of the findings?
 4. What are the limitations of the study?
 5. What are the conclusions of the study?
 6. What are the recommendations for future research?
 7. What are the acknowledgments?
 8. What are the references?
 9. What are the appendices?
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1999-2000

R.S. 48:755(A)(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. Because a district technician conducted this work order instead of the parish manager, we question whether the parish manager is administering the parishwide selective maintenance program.

The police jury should immediately cease installing culverts in roadside ditches along state roads and cease providing cover materials when installing culverts in roadside ditches along parish roads. In addition, the police jury should revise the 40-foot culvert provision to a more reasonable culvert size for a standard drainage.

We suggest that the police jury consider only inspecting the culverts to ensure that properly owners use the proper type and size culverts and that the culverts are installed by the property owner at the proper grade.

BEAUREGARD PARISH POLICE JURY

De Ridder, Louisiana

Findings and Recommendations (Continued)

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

The maintenance yard we visited had diesel and gasoline pumps located inside the fenced-in area of the maintenance yard. Our review on October 10, 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.
- The person who dispenses the gasoline/diesel records in the log the date, number of gallons pumped, 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.
- A monthly analysis, by vehicle, that includes the miles traveled and miles per gallon (for those vehicles that have odometers) is not done.

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;

LEGISLATIVE ACTION

BEAUREGARD PARISH POLICE JURY

De Ridder, Louisiana

Findings and Recommendations (Continued)

- (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.

Internal Control Over Payroll Needs Improvement

Overtime hours (comp time) earned and taken by road district employees are not reported properly on their biweekly time reports. The road district foreman maintain detailed records of comp time worked and taken by road district employees; however, comp time earned is not reported on the biweekly time reports and comp time taken is reported on the biweekly time reports as regular hours worked.

All comp time earned and taken should be reported on the biweekly time reports and identified as comp time.

Number and Location of Maintenance Yards

May Not Be Most Efficient

The number of maintenance yards and their locations may not be the most efficient way to provide maintenance for the parish. Management of the police jury has fiduciary responsibilities of displaying good faith, trust, confidence, and candor in managing the funds and assets of the parish.

The police jury has six maintenance yards located in the parish. There is a maintenance yard located in De Ridder, Merryville, Sugarloaf/Cry Creek, Longville (between Longville and De Ridder), Singen, and Rayley.

Some of the maintenance yards are located relatively close together. For example, there is a maintenance yard at the airport in De Ridder and approximately 14 miles to the west there is another maintenance barn in Merryville. In addition, approximately 12 miles to the south of the De Ridder maintenance yard there is the Longville maintenance yard. The distance from the Longville maintenance yard and the maintenance yard located in Rayley is approximately 10 miles. Operating six maintenance yards requires paying six utility bills, maintaining six fueling stations, storing road materials and equipment at six locations, and maintaining manpower resources at six locations.

BEAUREGARD PARISH POLICE JURY

De Ridder, Louisiana

Findings and Recommendations (Concluded)

The parish manager acknowledged that some of the maintenance yards are relatively close together, but said that their work zones cover many miles. He stated that the location of the six maintenance yards were determined back in 1954 or 1965. In addition, he said that the parish needs six maintenance yards because there are approximately 1,000 miles of roads scattered throughout the parish. We requested an inventory of roads that each maintenance yard is responsible for maintaining; however, the parish manager said that the parish road inventory is not maintained by the maintenance yards.



Longville maintenance yard that is located approximately 12 miles south of the De Ridder maintenance yard and 18 miles north of the Flagler maintenance yard.

The police jury should perform a cost and location analysis compared to the benefits derived to determine whether some consolidation of maintenance yards is prudent. In preparing the analysis, it is imperative that the police jury considers the needs of the parish as a whole rather than dividing the parish along ward lines.

Attachment I

Management's Responses

Beauregard Parish Police Jury

P.O. Box 910
 Delcambre, Louisiana 70018
 (504) 885-7016 • (504) 885-0615
 Fax (504) 885-0617

June 21, 2002

MEMBERS:

Member 1
 Stanley McLeod
 416 Hwy 101
 Bayou La Batre

Member 2
 M.R. "Buddy" Williamson
 400 Bayou
 Bayou La Batre, LA 70802

Member 3
 Carline McWhorter
 610 Lakeside Drive
 Delcambre, LA 70802

Member 4
 Jerry M. Ryan
 608 Hwy 101
 Bayou La Batre

Member 5
 Paul Brumbyak, Jr.
 501 South Blvd
 Delcambre, LA 70802

Member 6
 Bill McLeod
 610 Hwy 101
 Bayou La Batre

Member 7
 Walter "Sonny" Brown
 416 Hwy 101
 Bayou La Batre

Member 8
 Byron Smith
 610 Hwy 101
 Bayou La Batre

Member 9
 Mike Williamson
 416 Hwy 101
 Bayou La Batre

Member 10
 Terry Williamson
 416 Hwy 101
 Bayou La Batre

Mike Williamson
 President

Byron Smith
 Vice President

Walter J. Williamson
 Board Member

John Polking, Jr.
 Board Member

Dr. Daniel Kyle, P.H.D., CPA, CFE
 Legislative Auditor
 P. O. Box 94387
 Baton Rouge, LA 70804-0387

Dr. Kyle,

This letter constitutes Beauregard Parish Police Jury's response to the findings and conclusions noted in your report issued May 23, 2002.

Insofar as Mr. Neffrege's possible violation, a letter will be sent to the Louisiana Ethics Board addressing this possible violation as discussed therein, asking for a ruling on this issue presented for review.

Insofar as conclusion # 2, a letter will be sent to the Louisiana Ethics Board addressing this possible violation as discussed therein, asking for a ruling on this issue presented for review.

I concur that the Beauregard Parish Police Jury should comply with the Louisiana Code of Governmental Ethics and will recommend to the Beauregard Parish Police Jury that an annual in-service program be implemented for the Beauregard Parish Police Jurors, Beauregard Parish Secretary-Treasurer, Beauregard Parish Public Works Manager, and their employees, to maintain a better working knowledge of the provisions of the Louisiana Code of Governmental Ethics.

Insofar as conclusion # 3, I will recommend to the Beauregard Parish Police Jury the adoption of a 3-year parish wide capital improvement plan annually, based on parish wide priority needs and that it be followed for all parish wide capital improvement projects; and that as additional projects are approved, or causes for change are identified during the course of the year, the capital improvement plan will be amended accordingly.

Insofar as your criticisms and conclusions in # 4, I will recommend to the Beauregard Parish Police Jury to immediately cease

Dr. Kyle
June 21, 2002
Page 2 of 3

installations of culverts along state highways within state rights-of-way. However, the Attorney General's Office has approved the installation of culverts within parish rights-of-way, since they are vital to the proper drainage of areas adjacent to such rights-of-way, and serve to protect the integrity of the roadbeds. We believe that A.G. Op. No. 80-287, regarding cover materials adopts an arbitrary position in prohibiting the provision of cover material for culverts within parish rights-of-way, and whereas other opinions approve the installation of such culverts within parish rights-of-way. I will recommend that the Beauregard Parish Police Jury seek a clarifying opinion from the Office of the Louisiana Attorney General regarding this matter.

Insofar as finding # 5, I have discussed this finding with Elton Pickering, Beauregard Parish Public Works Manager. We feel your visit to the maintenance yard therein indicated an isolated breakdown of our standard operating procedure in regards to parish fuel pump control. Mr. Elton Pickering will review the incident with the Road District Foreman and take appropriate action to rectify the deficiency.

Additionally, the Beauregard Parish Police Jury Public Works Manager or his designee will review the standard operating procedure with all Road District Foremen and their employees to include:

1. All pumps will be locked and secured at all non-usage times.
2. Driver or operator will be responsible for logging fuel usage on vehicles they use. The Road District Foreman will be responsible for a monthly fuel usage report on all Road District equipment used within his district.
3. The standard operating procedure for refueling is to refuel equipment and vehicles at the end of the workday and is to be performed by the operator using the vehicle or equipment.
4. Fuel logs will be revised to include pump meter readings. The Road District Foreman will report the revised Record of Fuel and Petroleum Product Usage at the end of each month with the Foreman's Fuel Usage Report for analysis.

M. Kyle
June 21, 2008
Page 2 of 3

6. End of the month report will be revised to include miles per gallon and miles traveled per vehicle. The report will continually include the number of gallons used per vehicle.
6. Road District Foreman's Monthly Fuel Usage Report will reconcile the number of gallons received with the pump meter readings.
7. Road District Foreman's Monthly Fuel Usage Report will continually be place on file at the Bossiergard Parish Public Works Office to be reviewed by the board.

Insofar as your findings of 8 & 9, I have discussed this issue with Bossiergard Parish Police Jury Public Works Manager, Elton Pickering, and Bossiergard Parish Police Jury Secretary/Treasurer, Betty Cunningham, and recommend to incorporate all comp time earned and comp-time taken into the bi-weekly time report used by the Administrative Office for payroll purposes.

In conclusion, the Bossiergard Parish Police Jury's full intent is to comply with all State and Federal Guidelines to the best of our ability. Please feel free to advise us anytime your guidance will benefit Bossiergard Parish government.

Sincerely,



Ryan Cook, President

CC: Honorable David Ruston