



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

DANIEL G. KYLE, PH.D., CPA, CFE  
LEGISLATIVE AUDITOR

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March 31, 1999

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99402040  
24

**HONORABLE FRANCIS C. THOMPSON,  
ACTING CHAIRMAN AND VICE CHAIRMAN,  
AND MEMBERS OF THE LEGISLATIVE  
AUDIT ADVISORY COUNCIL**  
Baton Rouge, Louisiana

A representative of my office visited the City of Jeanerette during the week ended February 26, 1999, to follow up on the findings reported in my office's audit resolution report dated April 3, 1998. Attachment 1 provides the disposition of those findings. In addition to the follow-up review of findings, we reviewed the city's compliance with its *Deficit Reduction Plan* submitted to the Louisiana Fiscal Review Committee on September 24, 1998. This entailed a limited review of selected city records and certain procedures performed by city employees.

The following describes the city's noncompliance with its *Deficit Reduction Plan* and includes details of the previously reported findings, which were not corrected. Management's responses to these findings are included as Attachment 2.

**Noncompliance With *Deficit Reduction Plan***

The city violated its agreement with the Louisiana Fiscal Review Committee (FRC) and failed to comply with its *Deficit Reduction Plan* that was submitted to the FRC on September 24, 1998. The FRC required the city to submit monthly financial statements comparing actual results with budgeted amounts by the 15<sup>th</sup> of each month starting October 1998. As of February 26, 1999, the city has not submitted any monthly financial statements to the FRC. The loan approved September 17, 1998, by the Louisiana State Bond Commission, which was the genesis of the deficit reduction plan, was repaid on January 27, 1999.

The city's *Deficit Reduction Plan*, in part, states that (1) overtime has been eliminated; (2) the city plans stricter enforcement actions for nonpayment of water and sewer services; and (3) retainers for professional services have been eliminated. From October 2, 1998, through February 19, 1999, the city paid \$42,636 in overtime to its employees. Delinquent utility accounts (over 60 days past due) increased \$12,281 from October 31, 1998, to January 31, 1999. On September 24, 1998, and January 26, 1999, the city paid a total of \$4,200 for the city attorney's retainer.

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AUDIT ADVISORY COUNCIL**

March 31, 1999

Page 2

The city was unable to provide us with accurate financial statements; therefore, we could not determine whether the city's deficits have increased or decreased. However, the above instances of noncompliance with the *Deficit Reduction Plan* and the city's severe cash flow problems (unable to pay its accounts payable timely) provide strong indications that the deficits have increased.

The city should comply with the FRC agreement relating to submitting monthly financial statements. In addition, the city should comply with its *Deficit Reduction Plan*.

**General Ledger Not Prepared Timely  
and Not Complete**

The general ledger is not prepared timely and is not complete. On the date of our visit (February 23, 1999), the general ledger was prepared only through December 31, 1998. In addition, the general ledger was not complete. It did not include the beginning account balances at July 1, 1998. These balances were being entered in the general ledger on the day of our visit to the city.

Preparing a general ledger and reconciling certain account balances in the general ledger to detailed records (i.e., cash, accounts receivable, accounts payable) provides assurance that all transactions are recorded. Without a current and complete general ledger, the city is unable to prepare accurate and timely financial statements and the risk of loss from errors and fraud is increased.

The city should implement procedures requiring the timely and complete preparation of the general ledger.

**Bank Statements Should Be  
Reconciled to the Book Balances**

As mentioned in the previous finding, the city does not have a current or complete general ledger; therefore, bank statements and related canceled checks were not reconciled to the book balances (general ledger). However, bank statements were reconciled to the determined book balances (net of the monthly totals from the cash receipts and disbursements journals added to the prior month bank reconciliation book balance).

Although the bank balances were reconciled to a determined book balance, reconciling the bank balances with the book balances (general ledger) is necessary to ensure that all receipts and disbursements are recorded by the city (an essential process in ensuring complete and accurate monthly financial statements).

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AUDIT ADVISORY COUNCIL**

March 31, 1999

Page 3

The city should implement procedures to ensure that the general ledger is prepared in a manner that allows timely preparation of bank reconciliations.

**All Excess Cash Should Be Invested**

The city did not invest all excess cash. R.S. 33:2955(A) authorizes and directs the city to invest monies that are determined to be available for investment in prescribed interest-bearing accounts or securities. Furthermore, good business practice requires the city to invest monies in excess of immediate cash needs.

At January 31, 1999, the city has cash in eleven noninterest-bearing demand deposit accounts totaling \$82,219. In addition, we noted several bank accounts in which the city had cash that earned only 2% interest.

The city should invest excess cash in prescribed interest-bearing accounts or securities.

**Required Deposits Not Made**

Required deposits for the Sewer Capital Additions and Contingency Fund were not made. As a result, the city is violating its bond agreement. Required deposits from December 1997 through February 1999 totaling approximately \$84,000 have not been made.

The city should implement a payment plan that will include, at a minimum, the monthly required deposit amount plus an additional amount for a portion of the deposits in arrears.

**Need to Improve Controls Over Disbursements**

Controls over disbursements need to be improved. The control weaknesses are:

- Invoices are not paid timely. Our test revealed invoices were paid three to twelve months after the invoice date. Accounts payable at February 24, 1999, totaled \$196,996.
- We could not find any evidence that paid invoices we reviewed were approved before payment.
- The supply of blank checks is kept in the vault to which all administrative staff has access.
- Although all checks require two signatures, the city clerk and deputy city clerk are both authorized check signers and can jointly sign checks. Allowing the city clerk and deputy city clerk to sign checks jointly may be incompatible for a proper system of checks and balances.

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March 31, 1999

Page 4

- Supporting receipts for some gasoline purchases do not include the odometer readings of the vehicles.

Management of the city should require that (1) invoices are paid timely; (2) invoices are approved before payment; (3) the supply of blank checks is locked at all times under the control of the city clerk; (4) either the mayor or a designated board member be one of the check signers on all checks; and (5) vehicle odometer readings are included on all receipts for gasoline purchases.

### **Credit Card Charges**

A review of the city's credit card (Master Card) charges revealed:

- Purchases that should have been made through the normal purchasing process (e.g., parts, supplies, and equipment) were charged to the credit card.
- A city employee used the credit card to obtain a cash advance of \$25.
- The mayor charged \$759 for a rental car while his personal city vehicle was being repaired. In light of the financial problems of the city, we question the mayor's use of public funds for this purpose.
- Two city employees attended a workshop in Lafayette, Louisiana, and charged \$124 for staying two nights at a hotel in Lafayette. Lafayette is approximately 35 miles from the City of Jeanerette.
- A city employee charged \$39 for one meal while attending a conference. This exceeds the city's travel policy, which allows \$35 per day. Even though the State of Louisiana is in sound financial condition, its meal allowance is only \$26 per day and \$29 per day for New Orleans. In addition, the city's mileage reimbursement is 31 cents per mile, whereas the state's is only 28 cents per mile.
- Meals were charged for non-city employees and there is no evidence the city was reimbursed for these meals. A city employee charged two meals for non-city employees while attending conferences in New Orleans and Baton Rouge.
- In addition to paying the financial consultant \$40 per hour for his services, the mayor provides meals each month to the financial consultant. For example, on June 10, 1998, \$22 was charged to the Piccadilly Cafeteria for the consultant and mayor. On July 28, 1998, \$43 was charged to the Little River Inn for the consultant and mayor.

As we recommended in our April 3, 1998, audit resolution report, the city should discontinue the use of the credit card. In addition, the city should (1) prohibit the use of rental vehicles; (2) adopt a travel policy that is more in line with the city's financial condition; (3) strictly enforce the travel policy; and (4) discontinue providing meals to the financial consultant.

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March 31, 1999

Page 5

**Need to Obtain Quotes for Large Purchases**

The city did not obtain quotes for certain large purchases. Obtaining quotes when purchasing large items (e.g., chemicals and limestone) ensures that goods and services are obtained at the most favorable prices.

The city should seek quotes when large items are purchased to ensure that the most favorable prices are obtained. We suggest that these quotes be documented as part of the approval process before the purchase is made. In addition, the city should be aware of Louisiana's bid law requirements when purchasing large items. R.S. 38:2212 requires competitive bids for all purchases of materials and supplies exceeding \$15,000. In addition, the public bid law requires that purchases between \$7,500 and \$15,000 be made by obtaining at least three telephone or facsimile quotations.

**Policy for Use of Cellular Phones Should Be Followed**

The city adopted a policy for use of cellular phones; however, the city does not follow that policy. The policy states, "The phones are strictly to be used for business calls related to the business of the City of Jeanerette." We reviewed cellular phone calls made from October 26, 1998, through November 25, 1998, and identified two individuals who used their cellular phones for personal calls. The mayor made 13 calls to his personal residence totaling 15 minutes, and a police detective made 13 calls totaling 20 minutes to his residence.

The city should review the detailed monthly phone bills to ensure that its policy is being followed.

**Need to Improve Controls Over Utility  
Accounts and Meter Deposits**

The utility accounts receivable balance in the general ledger is not reconciled with the detailed accounts receivable listing and the meter deposit account is not reconciled with the detailed listing of customers' meter deposits.

At the date of our visit (February 23, 1999), there was not a current or complete general ledger for July 1998 through January 1999. Therefore, the detailed accounts receivable listing and detailed listing of customers' meter deposits could not be reconciled to the general ledger.

At January 31, 1999, the cash balance in the meter deposit bank account totals \$48,829, and the detailed listing of customers' meter deposits totals \$83,801, a difference of \$34,972. We were informed that the city was transferring \$1,000 a month to the customer meter deposit cash

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AUDIT ADVISORY COUNCIL**

March 31, 1999

Page 6

account until the bank balance agrees to the listing. However, the last \$1,000 transfer was June 1998.

Management of the city should (1) reconcile the accounts receivable balances in the general ledger with the detailed billing register on a monthly basis; (2) transfer monies to the customer meter deposit cash account until the amount agrees to the detailed listing; and (3) reconcile the customer deposits payable and cash account in the general ledger with the detailed listing of customers' meter deposits on a monthly basis.

**Formal Policy Needed for  
Delinquent Utility Accounts**

The city does not have a formal policy for collecting delinquent utility accounts. A formal policy would provide consistency with regard to service cut-off for those accounts that are delinquent and would ensure that funds due the city are collected timely.

The January 31, 1999, open receivable report lists accounts totaling \$53,673 as over 90 days past due and \$21,611 as over 60 days past due. Many of the customers with accounts over 90 days past due continue to receive utility service. One aldermen has \$198 over 90 days past due and \$60 over 60 days past due.

Each month the city prepares a 60-day cut-off report. The mayor reviews this report and approves those to be cut-off and allows others to continue their service. The mayor informed us that he approves extensions if the customer agrees to pay his current charges and an agreed upon amount of the delinquent balance.

An informal method of collecting delinquent utility accounts may provide for flexibility, but may result in increased delinquent accounts and inconsistencies in customer billings and service.

The city should adopt and implement formal procedures that will ensure all accounts are collected on a timely basis.

**Water Production and Water Billed Differences**

The city is comparing the units of water produced with the units of water billed to customers on a monthly basis and is finding significant differences. From August 1998 through January 1999, the city lost 140,916,300 gallons of water (47% of water produced). We were informed that this loss is due to leaks in the water lines.

The city should immediately develop a formal plan to address the leaks in the water system.

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AUDIT ADVISORY COUNCIL**

March 31, 1999

Page 7

**Monthly Retainers Should Not Be Paid**

*The city is continuing to violate state law by paying retainers for professional services. Article VII, Section 14 of the Louisiana Constitution of 1974 provides that the funds, credit, property, or things of value of the state or of any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation. In addition, Louisiana Attorney General Opinions 91-589-A and 78-124 provide that payments be made only on a per hour basis for work actually performed and should not be made before the work is performed.*

On September 24, 1998, and January 26, 1999, the city paid a total of \$4,200 to the city attorney for retainers. However, charges of only \$299 were incurred, leaving a balance of \$3,901 due to the city.

The city should cease paying retainers for professional services.

**Adopted Budgets Do Not Agree With Budgets  
Recorded in the City's Accounting Records**

*The General and Utility Funds' adopted budgets do not agree with the budgets recorded in the city's accounting records. We were informed that the results of actual transactions are compared monthly to the detailed budget amounts. On the date of our visit (February 23, 1999), this report was complete for December 31, 1998. Comparing the results of actual transactions with an inaccurate budget significantly reduces the effectiveness of the city's budgetary controls over revenues and expenditures/expenses.*

The city should immediately correct the accounting records for the correct budget amounts and use it as a management tool to monitor the city's operations.

**Financial Consultant Services**

The city paid a financial consultant \$6,680 from July through December 1998; however, we cannot determine how the city benefited from these payments. The financial consultant's monthly invoices from July through December 1998 ranged from \$880 to \$1,400. The following summarizes the financial consultant's monthly invoices from July through December 1998 for the number of hours by services performed:

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 AUDIT ADVISORY COUNCIL

March 31, 1999

Page 8

Invoice for:	Admin Meetings, Consultations w/Mayor <u>Alexander</u>	Budgetary Review/July	Budgetary Review/Aug	Budgetary Review/Oct	Review of Fiscal Alternatives	Review of Cash Flows
July	8 hours	8 hours			9 hours	
Aug	8 hours		10 hours			7 hours
Sept	6 hours		16 hours			
Oct	10 hours			15 hours		
Nov	20 hours			15 hours		
Dec	25 hours			10 hours		
Total	77 hours	8 hours	26 hours	40 hours	9 hours	7 hours

Since there are no accurate or timely financial statements and the budgets recorded in the city's accounting records do not agree with the adopted budgets, we question what the "Budgetary Review" would entail. From the description of the invoices, the financial consultant did not do a budgetary review for September, November, and December. However, the financial consultant charged the city for 40 hours over three months (October through December) for the "October Budgetary Review." Also, given the fact that the city is not complying with the *Deficit Reduction Plan* and does not have accurate or timely financial statements, we question the benefit of the "Admin Meetings, Consultations w/Mayor Alexander."

The city should discontinue using the financial consultant unless a clear benefit can be demonstrated by his services.

**Personal Use of City Vehicles  
 Should Be Reported**

The city did not report employees' personal use of city vehicles as taxable income as required by federal tax laws. An employer-provided vehicle is considered a fringe benefit under the federal employment tax laws. However, vehicles that are unlikely to be used more than minimally for personal reasons because of their special design are fully excludable from employees' income (e.g., clearly marked police and fire vehicles). Employees are generally required to maintain adequate records substantiating their business use of the vehicle.

The city provides nine vehicles to various administrative and public works employees. The city should determine which vehicles are subject to record keeping substantiating the business use. For those city-provided vehicles, the city should comply with appropriate employment tax laws and record-keeping requirements.

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AUDIT ADVISORY COUNCIL**

March 31, 1999

Page 9

**Fixed Asset Records Should Be Complete**

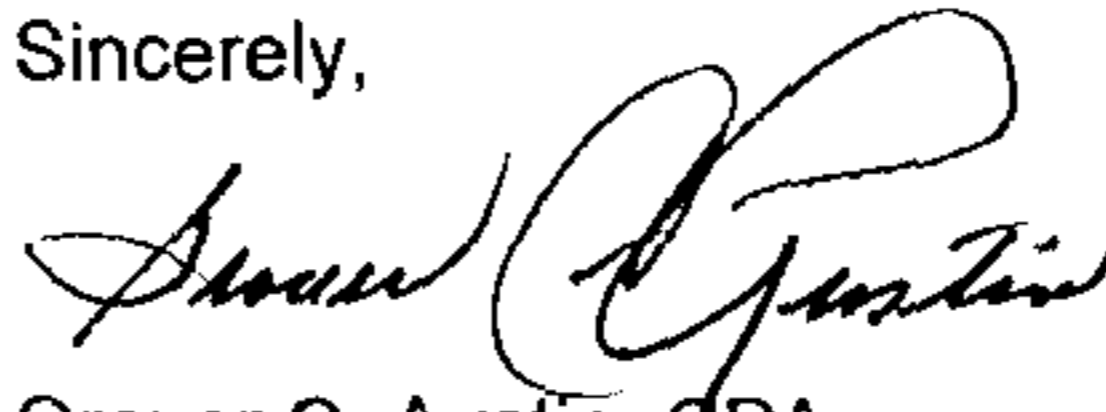
The city does not maintain a complete inventory of its fixed assets. R.S. 24:515(B) requires that the city maintain current itemized records of all land, buildings, improvements other than buildings, equipment, and other fixed assets purchased or otherwise acquired. In addition, itemized records of fixed assets are necessary for management control and accountability.

The city maintains a list of office furniture, equipment, and automobiles; however, the cost of many of these assets is not included. Also, the list does not include all furniture, equipment, and automobiles. The city does not maintain records for land and buildings or the utility fund fixed assets. *We were informed that the city's auditor maintains these records at his office.*

The city should maintain a complete list of all city fixed assets. The city should obtain the fixed asset records from its auditor and complete the cost amounts for all furniture, equipment, and automobiles.

Copies of this letter have been delivered to the mayor and aldermen of the City of Jeanerette and other authorities as required by law.

Sincerely,



Grover C. Austin, CPA  
First Assistant Legislative Auditor

GCA:GLM:sev

[JEANERE2]

# Attachment 1

## Disposition of Findings

The following represents a summary of the findings from our audit resolution report of the City of Jeanerette dated April 3, 1998. Based on the results of the procedures performed during our follow-up visit to the city during the week ended February 26, 1999, we report the disposition of those findings as follows:

Finding	Disposition
1. The general ledger is not prepared timely.	Unresolved.
2. The city continues to have significant bank overdraft charges for insufficient funds. Bank overdraft charges totaled \$17,235 for the period July 1, 1997, through February 28, 1998.	Resolved. Our review of the January 1999 bank statements revealed no bank overdraft charges.
3. Bank statements and related canceled checks are neither reviewed nor reconciled timely to the book balances.	Partially resolved. Although there are no current book balances (general ledger) to reconcile the bank balances to, reconciliations are prepared using the cash receipts and disbursements journals. However, there is no supervisory review and approval of these bank reconciliations.
4. The city did not invest all excess cash.	Unresolved.
5. Checks written from August 4, 1997, through March 6, 1998, totaling \$469,498, were signed, recorded, and held in the city's vault.	Resolved.
6. Required transfers to the Sales Tax Bond Sinking Fund and Sewer Capital Additions and Contingency Fund are not being made.	Partially resolved. Required transfers are made to the Sales Tax Bond Sinking Fund; however, the required transfers are not made to the Sewer Capital Additions and Contingency Fund.
7. Controls over disbursements need to be improved.	Partially resolved. Supporting documentation is reviewed before signing checks, payments were not made from copies of invoices, signed checks are not returned to the employee who prepared them, and IRS Forms 1099 were filed for the city attorney, financial consultant, and computer programmer. However, there is still no evidence that invoices are approved before payment, the supplies of blank checks are still kept in the vault to which all administrative staff has access, and the city clerk and deputy city clerk are both authorized check signers and can jointly sign checks.

Finding	Disposition
8. Accounts payable are not paid timely.	Unresolved.
9. Purchases that should have been made through the normal purchasing process (e.g., parts, supplies, and equipment) were charged to the credit card.	Unresolved.
10. The city is not obtaining quotes for large purchases.	Unresolved.
11. The city does not have a formal policy for the use of cellular phones.	Partially resolved. A formal policy was adopted; however, the city is not following the adopted policy.
12. The utility accounts receivable balance in the general ledger is not reconciled with the detailed accounts receivable listing and the meter deposit account is not reconciled with the detailed listing of customers' meter deposits.	Unresolved.
13. The city does not have a formal policy for collecting delinquent utility accounts.	Unresolved.
14. Units of water produced are not reconciled periodically with water billed to customers.	Partially resolved. There are significant differences between water produced and water billed to customers. From August 1998 through January 1999, the city lost 140,916,300 gallons of water (47% of water produced). We were informed that this loss is due to leaks in the water system. Although the city is now reconciling water produced with water billed, there is no documentation or written plan to address the leaks in the water system.
15. The city's gasoline pump records and procedures need to be improved.	Partially resolved. The gasoline distributor ceased delivering gasoline to the city because of the city's failure to pay for the gasoline. The city now uses a local gasoline station; however, vehicle odometer readings are not included on all charge tickets.
16. The city is violating state law by paying retainers for professional services.	Unresolved.

Finding	Disposition
17. Proposed detailed expenditures exceeded the total of detailed estimated funds available for the General Fund.	Resolved.
18. The General Fund and 1% Sales Tax Special Revenue Fund summary budgets did not agree to the detailed budgets and detailed budgets were not prepared for three special revenue funds.	Unresolved. The General and Utility Funds' adopted budgets do not agree with the budgets recorded in the city's accounting records.
19. Controls over payroll need to be improved.	Resolved.
20. The city did not report employees' personal use of city vehicles as taxable income as required by federal tax laws.	Unresolved.
21. Detailed fixed asset records are not complete.	Unresolved.
22. The city did not maintain current written minutes of the meetings of the board.	Resolved.
23. The General Fund has not repaid the \$10,000 of dedicated funds for the King Joseph Recreation Project.	Resolved.

# Attachment 2

## Management's Responses



P. O. BOX 209  
JEANERETTE, LA.  
70544

- OFFICE OF THE MAYOR -

# CITY OF JEANERETTE

*Where Everybody Is Somebody*

JAMES "TK" ALEXANDER, SR., MAYOR



PHONE  
(318) 276-4164  
FAX  
(318) 276-5023

April 14, 1999

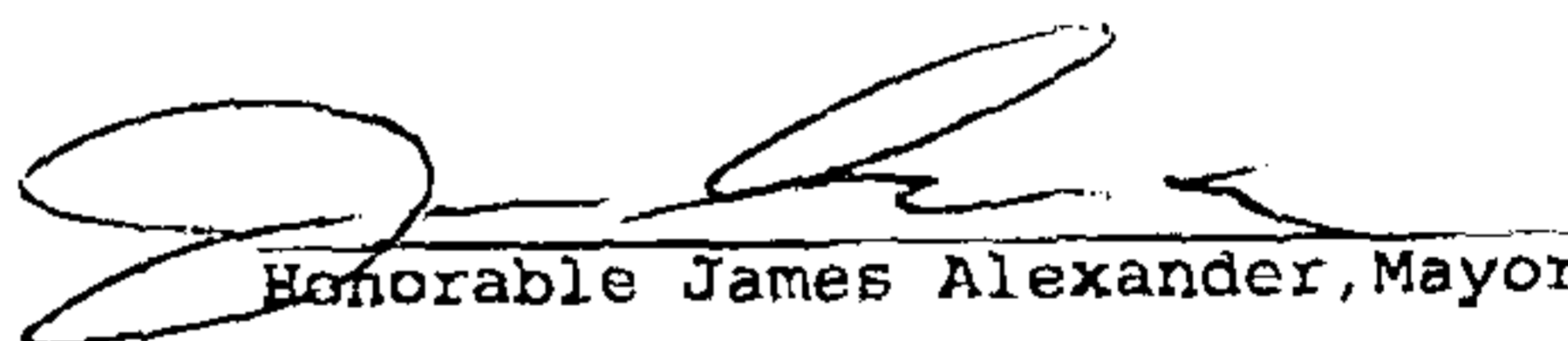
Office of Legislative Auditor  
Daniel G. Kyle, PH.D, CPA, CFE  
Legislative Auditor  
P.O. Box 94397  
Baton Rouge LA 94397

Dear Mr. Kyle:

Please find enclosed our responses to your findings and recommendations as per our audit resolution report dated February 26, 1999.

If further explanation is needed, please feel free to call me.

Sincerely,

  
Honorable James Alexander, Mayor

**The general ledger is not prepared timely.**

The general ledger is 98% complete. Currently, our administrative staff is diligently working with our programmers to complete the general ledger with current account balance.

**Bank statements and related cancelled checks are neither reviewed Nor reconciled timely to the book balances.**

The City Clerk/Deputy City Clerk reviews and approves all bank reconciliations upon completion.

**The City did not invest all excess cash.**

The City is in receipt of the necessary paper work to transfer excess funds to LAMP(Louisiana Asset Management Pool). A resolution has been approved by the Board of Aldermen. The excess funds of the City will be transferred within the next week.

The City has many accounts, but does not keep money in these accounts. They are basically in and out accounts. They are basically in and out accounts. On any one day if you check the bank balances there may be money in the account but there are also checks outstanding. The only *truly excess funds kept in accounts are for bond payments or for minimum requirements.*

**Required transfers to the Sales Tax Bond Sinking Fund and Sewer Capital Additions and Contingency Fund are not being made.**

The City is aware of the required deposits to the Sewer Capital Additions and Contingency Fund have not been made. According to our records the City is in arrears \$6,4720.00. This is not a violation of our bond agreement, but a violation of our contract with the Environment Protection Agency which was issued July1, 1998. As you are well aware the City is in dire financial trouble. The reasoning behind not

making the required transfers is simply the City does not have the money. We feel there is no way, at this time, to cover the arrears amount but the City will do its best to contribute at least 9% to the Fund and at such time that the City is able it will try to start contributing the full 18% plus a portion of the arrears.

**Controls over disbursements need to be improved.**

- a. Invoices are now being reviewed by the City Clerk/Deputy City Clerk to verify merchandise has been received and all proper paper work is attached. The invoices are marked approved.
- b. Blank checks are housed in a locked file cabinet in the vault. City Clerk/Deputy City Clerk issues checks upon request and approval.
- c. Because of the size of the City's operation sometimes it is impossible to get someone other than the City Clerk and Deputy City Clerk to sign checks. The City will be more cognoscente of this and try to adhere to the policy.

**Accounts payable are not paid timely.**

Invoices are not paid timely for the same reason as stated in the above response. The City has limited income and Accounts Payable is in arrears seriously. The focus is to try to get Accounts Payable to a manageable level, this is not making the required transfers, so that one day, hopefully in the not too distant future, the City will be on an even basis. The City is making progress as Accounts Payable has gone from a high of \$328,000.00 in October of 1998 to \$146,000.00 as of April of 1999. It takes time to overcome these problems and the City feels it is making progress in this area.

**Purchases not made through normal purchasing processes.**

Under the financial situation of the City, some vendors will not take purchase orders. It is then necessary to use the City's credit card using proper authorization ; ie. (Purchase requisitions, or sales slips)

**The City is not obtaining quotes for large purchases.**

The City will adhere to the R.S. 38:2212 that requires purchase bids for all purchased material.

**The City does not have a formal policy for the use of cellular phones.**

This finding is racially and politically motivated. It is the result of information specifically requested from my administration by two white Aldermen and submitted to the Legislative Auditors' Office.

The City does follow its cellular phone policy, during the last Legislative Auditors' investigation last year, Mr. Gary McCrary suggested that the phones could be used by employees for emergency purposes because of the nature of the detectives' jobs, particularly the unstable working hours. These phone calls cost the city approximately \$3.50 and all calls were necessary.

Why has only the Mayor and one detective (both African American) been singled out for personal phone calls? A full investigation will be done to determine if other employees with access to cellular phones are using them for personal reasons. The dollar amount and cost will be quantified and administrative actions will be taken. We will review our policy and no personal phone calls will be allowed.

**The utility accounts receivable balance in the general ledger is not reconciled with the detailed accounts receivable listing and the meter deposit account is not reconciled with the detailed listing of customers meter deposits.**

*As stated, we are near completion of the general ledger. Thereafter, the detailed accounts receivable listing and the customer meter deposits will be reconciled to the general ledger balances.*

**The City does not have a formal policy for collecting delinquent utility accounts.**

The City does have a formal policy for collecting delinquent accounts. See attached Label # J-1.

**Units of water produced are not reconciled periodically with water billed to customers.**

The City does reconcile monthly with water billed to customers. See attached Labels #J-2 & #J-2b.

**The City's gasoline pump records and procedures need to be improved.**

See attached Label #J-3.

**The City is violating state laws by paying retainers for professional services.**

The City is paying for professional services on an hourly basis.

**Adopted Budgets do not agree with Budgets recorded in City's Accounting Records.**

This has been brought to the attention of the Mayor and administrative staff. In September of 1998, the City adopted a new budget for submission with its deficit reduction plan. This budget was prepared by the City's CPA firm. The City's administrative employees are working to ensure that the budgets are correctly recorded in the accounting records.

**The City did not report employees' personal use of city vehicles as taxable income as required by federal tax laws.**

The City will develop policies and procedures to ensure that individuals using city vehicles keep adequate records such as a mileage log for business and personal use of vehicles.

**Detailed fixed asset records are not complete.**

All items on the City's fixed asset record, including furniture, equipment, and autos, have cost amounts listed. Records of land, buildings, and utility fund fixed assets are maintained at City Hall.

**The General Fund and 1% Sales Tax Special Revenue Fund summary budgets did not agree to the detailed budgets and detailed budgets were not prepared for three special revenue funds.**



P. O. BOX 200  
JEANERETTE, LA.  
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- OFFICE OF THE MAYOR -

# CITY OF JEANERETTE

*Where Everybody Is Somebody*

JAMES "TK" ALEXANDER, SR., MAYOR



PHONE  
(318) 276-4164  
FAX  
(318) 276-5023

Label # J-1

To: Edie J. Harrison, City Clerk  
Paula Hill, Billing Clerk

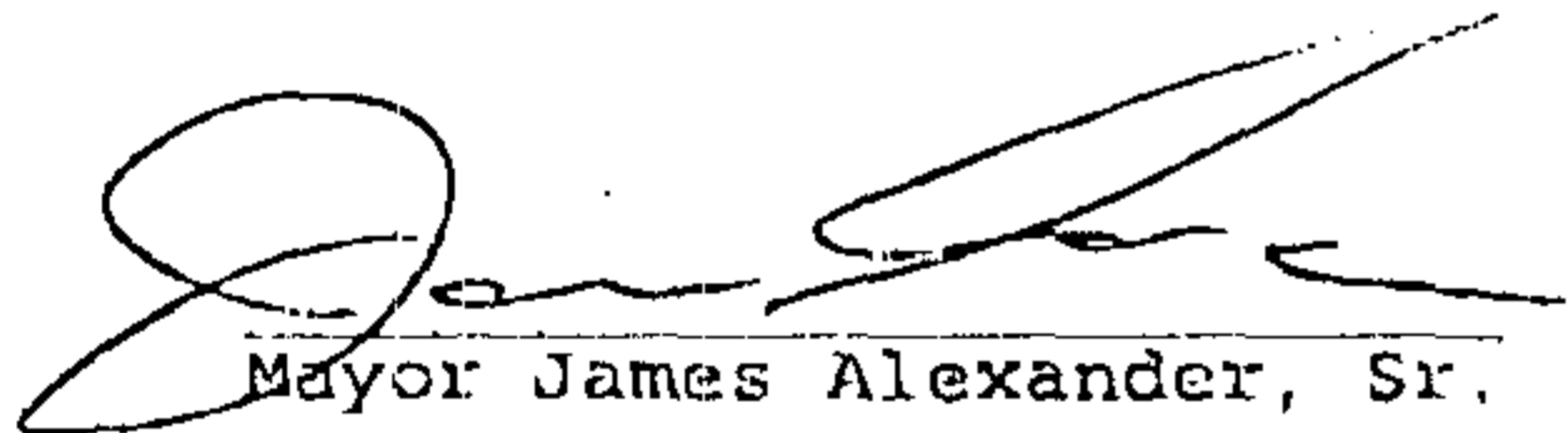
From: Mayor James Alexander, Sr.

Date: October 8, 1998

Subject: 90-Day Delinquent Accounts

Effective immediately, all 90-day utility accounts that are locked for non-payment will be closed. Service deposits will be applied toward the balance of the bill.

Final bills are to be sent to Jeanerette City Court for collections if not paid within 30 days after the account is closed.



Mayor James Alexander, Sr.

xc: Gwendolyn Granger  
Deputy City Clerk

Label # J-2

## ACCOUNT RECEIVABLE MONTHLY RECONCILIATION

## UTILITY BILLING

MONTH AND YEAR OF REPORT: MARCH 26, 1999AUDIT REGISTER TOTAL: \$210,566.14OPEN RECEIVABLE TOTAL: \$210,566.14DIFFERENCE: -0-PREPARED BY: PAULA S. HILL

Label # J-2b.

MONTHLY UTILITY BILLING CONSUMPTION RECONCILIATION

MONTH AND YEAR OF REPORT: MARCH 1999

BILLING SUMMARY TOTAL: 23,376,300

WATER PRODUCTION TOTAL: \_\_\_\_\_

DIFFERENCE: \_\_\_\_\_

PREPARED BY: \_\_\_\_\_

HPK 14 '99 14:41 JEANERETTE POLICE

P. 1/1



OFFICE OF THE MAYOR

# CITY OF JEANERETTE



P. O. BOX 209  
JEANERETTE, LA.  
70544

Where Everybody Is Somebody  
JAMES "TK" ALEXANDER, SR., MAYOR

PHONE  
(318) 276-4184  
FAX  
(318) 276-6023

LABEL # J-3

TO: MANNIE MENDOZA  
CHIEF OF POLICE

FROM: MAYOR'S OFFICE

DATE: MAY 26, 1998

SUBJECT: MONITORING GASOLINE USAGE

Commencing immediately, any time police department or fire department receives gas out of the city pumps, mileage, pumps meter reading, and amount of gas will be logged on dispatchers radio log. Monthly usage will be monitored on all police or fire department vehicles and reports will be forwarded to this office by the fifth (5<sup>th</sup>) of each month.

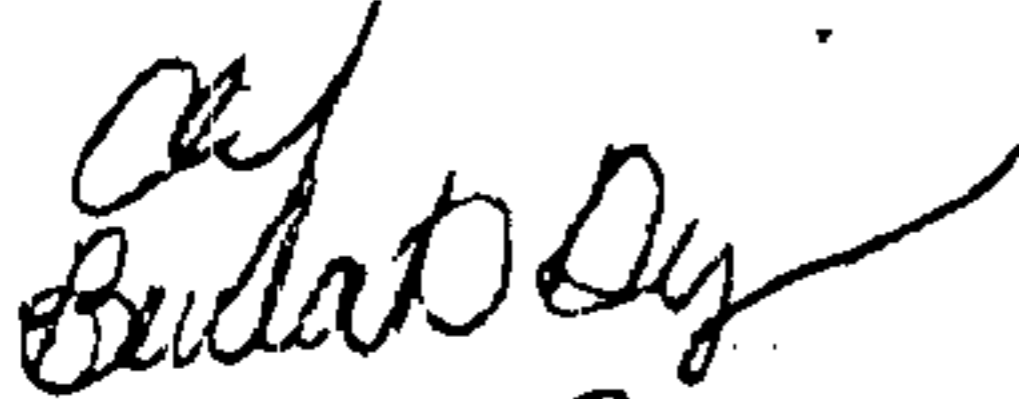
If you have any questions, please advise.

Sincerely,

  
James Alexander, Sr., Mayor

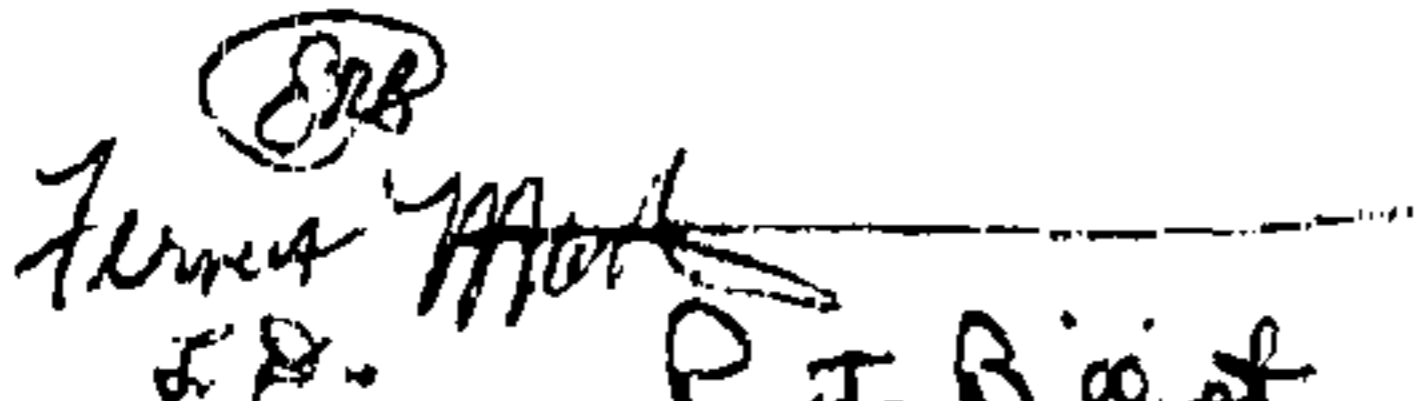
cc: Brian Gullotte, Fire Chief  
Board of Aldermen

ALL READ & SIGN



Gen. S. Cupp 05 26 98



  
James Alexander, Sr.

  
Post-Bidist 27. June



