

STATE OF LOUISIANA LEGISLATIVE AUDITOR

St. Landry Parish Police Jury
Opelousas, Louisiana

February 19, 2003



Legislative Auditor

LEGISLATIVE AUDIT ADVISORY COUNCIL

MEMBERS

Senator J. "Tom" Schedler, Chairman
Representative Edwin R. Murray, Vice Chairman

Senator Robert J. Barham
Senator Lynn B. Dean
Senator Jon D. Johnson
Senator Willie L. Mount
Representative Rick Farrar
Representative Victor T. Stelly
Representative T. Taylor Townsend
Representative Warren J. Triche, Jr.

FIRST ASSISTANT LEGISLATIVE AUDITOR

Grover C. Austin, CPA

This document is produced by the Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. Forty copies of this public document were produced at an approximate cost of \$125.60. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31. This document is available on the Legislative Auditor's Web site at www.la.state.la.us.

In compliance with the Americans With Disabilities Act, if you need special assistance relative to this document, or any documents of the Legislative Auditor, please contact Wayne "Skip" Irwin, Director of Administration, at 225/339-3800.

ST. LANDRY PARISH POLICE JURY
Opelousas, Louisiana

January 31, 2003

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 St. Landry Parish Clerk of Court.

February 19, 2003

ST. LANDRY PARISH POLICE JURY
Opelousas, Louisiana

CONTENTS

	Page
Legislative Auditor's Transmittal Letter	2
Background and Methodology	3
Conclusions	4
Findings and Recommendations	6
	Attachment
Management's Response	I



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

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

January 31, 2003

**MR. RONALD BUSCHEL, PRESIDENT,
AND MEMBERS OF THE ST. LANDRY
PARISH POLICE JURY**
Opelousas, Louisiana

We have performed a limited examination of the St. Landry 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.

A limited examination 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.

The accompanying report presents the background, methodology, our findings and recommendations, as well as a response from management of the police jury. We will continue to monitor the findings until you resolve them. Copies of this report have been delivered to the police jury and other authorities as required by state law.

Respectfully submitted,

Grover C. Austin, CPA
First Assistant Legislative Auditor

GLM:GCA:dI

[SLAPJ03]

LEGISLATIVE AUDITOR

ST. LANDRY PARISH POLICE JURY Opelousas, Louisiana

BACKGROUND

The St. Landry Parish Police Jury is the governing authority for St. Landry Parish. Thirteen jurors representing thirteen districts within the parish govern the police jury. The jurors serve four-year terms that expire on January 1, 2004. In October 2002, the voters of the parish elected to replace the police jury with the home rule charter system of government. This change will take place on January 1, 2004.

The police jury has ten maintenance yards located in the parish and is responsible for maintaining approximately 1,000 miles of roads.

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 manager.

METHODOLOGY

We conducted a limited examination of the police jury's procedures at the maintenance yards and a limited examination of certain police jury records.

Our procedures consisted of (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

ST. LANDRY PARISH POLICE JURY Opelousas, 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 response is included in Attachment I.

1. The police jury may have violated Louisiana's Constitution and state law by using police jury employees and equipment to put police jury materials on private driveways. In addition, the police jury cleaned out a culvert in the roadside ditch on a state highway, although Louisiana Department of Transportation and Development is responsible for maintaining the ditches along state roads. (See page 6.)
2. The police jury does not use a weekly schedule of work to be performed as required by state law. In addition, individual jurors are directing the work of jury employees, which may violate state law. (See page 7.)
3. The police jury may have violated parish ordinances in accepting a private road into the parish road system. In addition, a current inventory of parish roads is not maintained. (See page 9.)
4. The 3-year parishwide capital improvement plan is not prioritized based on parishwide needs and not used for all capital improvement projects. In addition, state funds are divided by the police jurors on a percentage of road miles that they represent, instead of being based on the prioritized needs of the parish. (See page 10.)
5. The police jury needs controls over cellular phones issued to jurors and employees. (See page 12.)
6. The police jury is not exercising adequate control over gasoline/diesel pumps located at the maintenance yards and credit cards/charge accounts for gasoline purchased. (See page 13.)
7. The number of maintenance yards and their locations may not be the most efficient way to provide maintenance for the parish. (See page 17.)
8. The police jury's written policies and procedures are not complete. (See page 19.)
9. Controls over disbursements need to be improved. (See page 20.)

The St. Landry 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 manager. There can be no parishwide system of road administration without a parishwide capital improvement plan and parishwide selective maintenance program. When individual jurors instruct police jury employees 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

LEGISLATIVE AUDITOR

ST. LANDRY PARISH POLICE JURY

Opelousas, Louisiana

Conclusions (Concluded)

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 evidence that the police jury may be operating under the "ward system," which is 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

ST. LANDRY PARISH POLICE JURY
Opelousas, Louisiana

FINDINGS AND RECOMMENDATIONS

Work on Private Property Violates State Law

The police jury may have violated Louisiana's Constitution and state law by using police jury employees and equipment to put police jury materials on private driveways. In addition, the police jury cleaned out a culvert in the roadside ditch on a state highway, although Louisiana Department of Transportation and Development is responsible for maintaining the ditches along state roads. 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. R.S. 33:1236 gives the police jury powers over the parish road system and drainage; therefore, the police jury is exceeding those powers by cleaning out culverts in the roadside ditches on state roads.

Private Driveways

On December 5, 2002, we observed four private driveways where police jury chopped-up asphalt (black gold) had been spread (see pictures on right). A police jury worker said that a police juror asked him to put the black gold on the four driveways over the parish right-of-way. The worker said that on October 28, 2002, he dumped the black gold on the driveways over the culverts, but he did not spread the black gold. One of the homeowners that received the black gold said that his son had spread the black gold with a garden rake.



The police juror stated that he asked the worker to put black gold over the culverts on the four driveways where the parish has a right-of-way. The juror said that there was nothing wrong with unloading the material on parish property. However, Attorney General Opinion No. 80-927 provides that providing cover materials over culverts, even though the culverts are within the parish right-of-way, violates Article VII, Section 14.

LEGISLATIVE AUDITOR

ST. LANDRY PARISH POLICE JURY

Opelousas, Louisiana

Findings and Recommendations (Continued)

Cleaned-out Culvert on State Highway

On December 12, 2002, we overheard another juror directing a police jury worker (over the telephone) to clean out a culvert in the roadside ditch on Louisiana State Highway 357. We interviewed the worker after he cleaned the debris from the culvert. The worker said that the juror directed him to clean the culvert out so water would flow through the culvert (see finding, *Weekly Work Schedule Not Used and Individual Jurors Directing Work of Jury Employees*).



The police jury should cease doing work on private property and roadside ditches along state roads.

Weekly Work Schedule Not Used and Individual Jurors Directing Work of Jury Employees

The police jury does not use a weekly schedule of work to be performed as required by state law. In addition, individual jurors are directing the work of jury employees, which may violate state law. Louisiana Revised Statute (R.S.) 48:755(A)&(C) requires that each parish adopt a parishwide selective maintenance program that provides for a weekly schedule of 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.

A weekly schedule of work to be performed is not prepared. The parish manager said that he relies on the jurors to determine the work to be done. He said that the jurors know what work needs to be done because they receive the complaints from the residents and they are familiar with their districts. The parish manager said that the jurors check with him regarding work needed and he gives the jurors the approval to do the work.

The parish manager said that each juror has his own maintenance yard, except for the jurors working out of the Opelousas and Swords yards. In addition to facilitating jurors in directing police jury workers, the number of maintenance yards and their locations may not be the most efficient way to provide maintenance for the parish (see finding, *Number and Location of Maintenance Yards May Not Be Most Efficient*).

LEGISLATIVE AUDITOR

ST. LANDRY PARISH POLICE JURY

Opelousas, Louisiana

Findings and Recommendations (Continued)

The parish manager said that each juror is assigned at least one worker. He said that some jurors share workers, and some jurors have more than one worker. The parish manager provided us with the following relating to the number of jurors of the four work districts and the number of workers assigned to those jurors:

<u>Work District</u>	<u>Number of Jurors</u>	<u>Number of Workers</u>
One	5 Jurors	5 full-time workers and 2 part-time workers (each juror has his own worker)
Two	2 Jurors	6 workers (each juror is assigned 3 workers)
Three	3 Jurors	4 workers (two jurors have their own worker and one juror has two workers)
Four	3 Jurors	2 workers (the three jurors share the 2 workers)

In addition to the two instances mentioned in the previous finding where jurors directed workers (see finding, *Work on Private Property Violates State Law*), we overheard another juror directing a police jury worker (over his cellular phone) as to which road to grade and how he wanted the road graded. We interviewed three jurors and they all stated that they direct the work of police jury workers. One juror said that he had to direct his worker in his district because if he didn't, nothing would get done. We also interviewed several workers and they all said that jurors direct their work.

When individual jurors inform workers 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 and the needs of the parish, as a whole, will not be met (see finding, *Police Jury Is Violating the Parishwide Capital Improvement Law*).

The police jury should:

- Prohibit individual jurors from directing the specific work of jury employees
- Adopt a parishwide selective maintenance program that will provide for a weekly schedule of the work to be performed by category
- Require that the program be prepared and administered by the parish manager (the parish manager should centrally schedule and supervise work assignments based on the most critical needs of the parish as a whole)
- Require that all complaints or work requests be directed to the parish manager

LEGISLATIVE AUDITOR

ST. LANDRY PARISH POLICE JURY

Opelousas, Louisiana

Findings and Recommendations (Continued)

- 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 an accurate 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 schedules

Parish Ordinances Violated in Accepting Road Into Parish Road System and Current Inventory of Parish Roads Not Maintained

The police jury may have violated parish ordinances in accepting a private road into the parish road system. In addition, a current inventory of parish roads is not maintained. St. Landry Parish Codification of Ordinances § 15-40 (subdivision roads) and § 16-17 (non-subdivision roads) require that specific policies and procedures be followed to ensure that a road meets certain standards and specifications before being accepted into the parish road system. A complete and accurate inventory of parish roads is necessary to ensure that all parish roads are considered in the parishwide capital improvement plan and that the parish manager schedules routine maintenance of these roads based on the needs of the parish road system as a whole.

Parish Ordinances Accepting Roads

Three Mile Lake Avenue was accepted into the parish road system on April 8, 2002. However, there was no documentation that this private road complied with the parish ordinances. There is no documentation as to whether this road was a subdivision road or non-subdivision road; therefore, we could not determine which parish ordinance applied to this road.



LEGISLATIVE AUDITOR

ST. LANDRY PARISH POLICE JURY

Opelousas, Louisiana

Findings and Recommendations (Continued)

If Three Mile Lake Avenue was a subdivision road, St. Landry Parish Codification of Ordinances § 15-40 should have been followed. The major requirement of this ordinance is that the road be hard surfaced (amended on October 14, 2002, to allow non-hard roads). Three Mile Lake Avenue is not a hardsurfaced road.

If Three Mile Lake Avenue was a non-subdivision road, St. Landry Parish Codification of Ordinances § 16-17 applied. This ordinance requires that the road meet several standards and specifications, in particular, that the road have gravel, shell, or similar aggregate to a depth of not less than four inches and to a width of not less than twenty feet. In addition, material tickets must be submitted to the public works supervisor before inspection.

We were informed by the police jury's legal advisor that before Ordinance § 15-40 was amended to allow non-hardsurfaced roads to be accepted into the parish road system, there were other non-hardsurfaced roads accepted by the jury that violated the parish's ordinances.

Inventory of Parish Roads

There is not a current list or inventory of the approximately 1,000 miles of roads that are included in the parish road system. The latest inventory of roads was prepared by an engineering firm and is dated September 2, 1993.

The police jury should:

1. Strictly comply with all parish ordinances in accepting private roads into the parish road system. Detailed written procedures and standardized forms should be developed and used that will document that all parish ordinances have been complied with before the road can be accepted into the parish road system.
2. Maintain a complete and accurate inventory of parish roads. At a minimum, the inventory should include the road number, road name, specific location, type of road (gravel, asphalt, etc.), and length.

Police Jury Is Violating the Parishwide Capital Improvement Law

The 3-year parishwide capital improvement plan is not prioritized based on parishwide needs and not used for all capital improvement projects. In addition, state funds are divided by the police jurors on a percentage of road miles that they represent, instead of being based on the prioritized needs of the parish. 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)(1) provides that the parishwide capital improvement program should list all projects to be constructed during the fiscal year. The program should be based on the anticipated revenues to be appropriated by

LEGISLATIVE AUDITOR

ST. LANDRY PARISH POLICE JURY

Opelousas, Louisiana

Findings and Recommendations (Continued)

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. R.S. 48:755(B)(2) requires that the funds appropriated to each parish shall be used for the benefit of the parish as a whole and within the priority ranking for the parish. The most critical needs existing parishwide according to the priority ranking shall be met first. Louisiana Attorney General Opinion (AG) No. 96-30 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. 96-30 and 92-328 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.

The police jury adopted a four-year capital outlay plan on January 14, 2002, for 2002, 2003, 2004, and 2005. However, the plan is not a prioritized ranking based on the parishwide needs. Also, the plan does not include estimated costs and those projects that will only use gravel and rock. We were informed that the projects were not prioritized because there is no money to implement the plan.

During 2002, the police jury received \$652,129 from the State of Louisiana's Parish Transportation Fund. This money is required to be used for the benefit of the parish as a whole and within the priority ranking for the parish. However, this money was divided by the police jurors on a percentage of road miles that they represent, instead of being based on the prioritized needs of the parish. In addition, the police jury allocated \$178,379 or 40% of the video poker revenue received during 2002 for roads. These monies were also divided by the police jurors on a percentage of road miles that they represent, instead of being based on the prioritized needs of the parish.

On November 4, 2002, the police jury applied for a \$160,673 Rural Grant from the Governor's Office for the Parish Road Repair Program. The grant application's purpose states, "The intent of this project is to improve the quality of unimproved, or gravel, roads throughout the Parish to the greatest extent possible with allocated funds. Each district was allocated its proportionate share of the funds, then prioritized its needs." Based on the purpose as stated in this grant, the proceeds will also be divided by the police jurors on a percentage of road miles that they represent, instead of being based on the prioritized needs of the parish.

In addition to state funds being divided by the police jurors on a percentage of road miles that they represent, black gold (chopped-up asphalt) received from the state free of charge was divided in the same manner. The parish manager could not provide us with the amount of black gold received from the state or documentation of how the black gold was used in the parish.

LEGISLATIVE AUDITOR

ST. LANDRY PARISH POLICE JURY

Opelousas, Louisiana

Findings and Recommendations (Continued)

The police jury should:

- Revise its list of capital outlay projects to include a prioritized ranking based on the parishwide needs and include the estimated costs and an estimated time frame for completing the projects
- Include all road projects in the capital improvement program, even if funding for the repair of those roads will come from parish or road district funds and even if the projects will only use gravel, rock or black gold
- Cease dividing state funds by police jurors on a percentage of road miles that they represent and use the money for the most critical needs existing parishwide according to a priority ranking
- Require the parish manager to prepare work orders for all projects that provide the date, location of the job, and the labor, materials, and equipment used

Controls Needed Over Cellular Phones

The police jury needs controls over cellular phones issued to jurors and employees. The jury has a total of 28 cellular phones of which nine are assigned to police jurors. We reviewed the police jury's cellular phone bill for October 2002. There were 7,278 calls totaling 18,149 minutes, costing \$2,323, for October. Our review revealed the following:

- 285 calls totaling 575 minutes were made to the jurors/workers' residence. Of those calls, jurors made 145 calls totaling 293 minutes.
- 145 calls totaling 324 minutes were long-distance calls. Of those calls, jurors made 58 calls totaling 140 minutes. Out-of-state calls were made to the following states: Washington, D.C.; Tennessee; North Carolina; Georgia; Alabama; Texas; Mississippi; and Arkansas.
- 191 calls totaling 549 minutes were made to either relatives or friends.
- Many of the calls were "incoming calls" with no phone numbers for us to review.
- Most of the cellular phones were also used on weekends (both Saturday and Sunday).
- No reimbursements were received for personal calls from either jurors or employees of the jury.
- There were no certifications from jurors or employees that all calls made were for a business purpose.

LEGISLATIVE AUDITOR

ST. LANDRY PARISH POLICE JURY

Opelousas, Louisiana

Findings and Recommendations (Continued)

Although the police jury adopted a policy on July 2, 2002, that cellular phones be used for official business and that any personal calls should be reimbursed to the jury, there is no written guidance or procedures in place to ensure that this is being done.

The police jury should:

1. Retrieve all cellular phones that have been issued to police jurors (see finding, *Weekly Work Schedule Not Used and Individual Jurors Directing Work of Jury Employees*)
2. Review all police jury employees' duties and responsibilities to determine which employees need cellular phones to accomplish their jobs and issue cellular phones to only these employees
3. Determine the minimum amount of airtime minutes needed per month and negotiate a new contract when the existing contract expires
4. Develop detailed written procedures to be followed for the business use and care of cellular phones and at a minimum, the procedures should:
 - Require employees that are issued cellular phones to review their monthly phone bill and identify personal calls made or received and provide a written certification that they identified all personal calls
 - Require that the police jury treasurer bill each employee, at a standard rate for each minute, for all personal calls
 - Require that the police jury treasurer reviews the detailed monthly bills for propriety and reasonableness of phone usage and that the policy is being followed.

Controls Needed Over Gasoline/Diesel

The police jury is not exercising adequate control over gasoline/diesel pumps located at the maintenance yards and credit cards/charge accounts for gasoline purchased. Good controls over gasoline/diesel require that only police jury vehicles are receiving gasoline/diesel, the supporting documentation for gasoline/diesel usage identify the vehicle and include the odometer readings, and the supporting documentation is reviewed promptly for reasonableness (number of gallons received, miles traveled, and miles per gallon).

LEGISLATIVE AUDITOR

ST. LANDRY PARISH POLICE JURY

Opelousas, Louisiana

Findings and Recommendations (Continued)

Gasoline/Diesel Pumps at Maintenance Yards

Seven maintenance yards are located in the parish that have gasoline/diesel pumps. We visited four of these yards and observed the following:

- Each yard has a gasoline and a diesel pump.
- All pumps were locked.
- Except for one gasoline pump at the Leonville yard, there were no meters on the gasoline/diesel tanks for gallons pumped or meter readings.
- Records were not maintained for the date, number of gallons pumped, pump meter readings, vehicle odometer readings (when applicable), and signature of person dispensing the fuel. The pump meter readings are necessary to reconcile the gallons of fuel dispensed with the number of gallons recorded as received by each vehicle.



Diesel and gasoline tanks at the Leonville maintenance yard

- A monthly analysis, by vehicle, that includes the miles traveled and miles per gallon (for those vehicles that have odometers) is not prepared.

Fuelman

Certain vehicles are assigned Fuelman cards and the driver of that vehicle is given a pin number (password) to enable him to get gasoline for his parish vehicle. The driver is supposed to input the odometer reading of the vehicle.

We selected the October 2002 Fuelman bill, totaling \$1,038, for detailed review. Our review revealed the following:

- The driver does not maintain vehicle mileage logs.
- The driver does not always record the odometer readings when fueling.
- Odometer readings are not always entered correctly, resulting in inaccurate or no miles per gallon data.
- Two vehicles used the same Fuelman card.
- Fuelman reports a retired employee's name as the driver, although another employee now uses the card.

LEGISLATIVE AUDITOR

ST. LANDRY PARISH POLICE JURY
Opelousas, Louisiana
Findings and Recommendations (Continued)

- The bill is not being reviewed to ensure that the dates of use are reasonable, drivers are entering accurate odometer readings, miles per gallon data are reasonable for the vehicle, and the quantity used is reasonable for the work done for that period.
- Since vehicle mileage logs are not maintained, there is no comparison of the odometer reading on the Fuelman statements to those on the vehicle mileage logs.

DATE 10-14-2002 *** FUELMAN *** PAGE 2
WEEKLY MOTOR FUEL MANAGEMENT REPORT 003 -WKREPT-
***** REPORT# -31665

SERVICES PROVIDED TO-- 1919125 AN INVOICE WILL BE MAILED ON

CARD# VEHICLE DESC. VEHICLE# 1919125 ST.LANDRY PARISH POLICE JUR
DATE TIME LOCATION DRIVER ODOM- FUEL BASE EXTENDED
METER MPG TYPE QTY PRICE TAXES TOTAL

DATE	TIME	LOCATION	DRIVER	ODOM- METER	MPG	FUEL TYPE	QTY	PRICE	TAXES	EXTENDED TOTAL
10/07	08:26	LA003-2529	TYLER Q	127078	12.1	UNL	15.6	1.086	.208	20.18
10/09	08:32	LA003-2529	TYLER Q	127100	1.4	UNL	15.2	1.086	.208	19.67
10/11	18:38	LA003-2529	TYLER Q	127283	10.2	UNL	18.0	1.086	.208	23.29
10/13	09:24	LA003-2529	TYLER Q	127353	4.1	UNL	17.0	1.086	.208	22.00
				MILES--	464	7.0		65.8		\$85.14

1.4 miles per gallon and 4.1 miles per gallon do not appear reasonable

DATE	TIME	LOCATION	DRIVER	ODOM- METER	MPG	FUEL TYPE	QTY	PRICE	TAXES	EXTENDED TOTAL
10/21	13:53	LA003-2529	TYLER Q	51571	16.0	UNL	18.5	1.009	.208	22.52
10/21	18:39	LA003-2529	TYLER Q	55479	---	PRM	18.6	1.217	.208	26.51
10/23	11:55	LA003-2529	TYLER Q	51637	---	UNL	18.1	1.009	.208	22.02
10/26	08:49	LA003-2529	TYLER Q	55700	---	UNL+	16.0	1.104	.208	20.99
				MILES--	296	16.0		71.2		\$92.04

Two vehicles using the same Fuelman card

DATE	TIME	LOCATION	DRIVER	ODOM- METER	MPG	FUEL TYPE	QTY	PRICE	TAXES	EXTENDED TOTAL
10/21	09:41	LA003-3139	JOUBERT C	142565	17.5	UNL	15.5	.994	.208	18.63
10/24	09:57	LA003-3139	JOUBERT C	141601	---	UNL	17.1	.994	.208	20.56
				MILES--	272	17.5		32.6		\$39.19

Odometer readings either incorrectly recorded or different vehicles

LEGISLATIVE AUDITOR

ST. LANDRY PARISH POLICE JURY
Opelousas, Louisiana
Findings and Recommendations (Continued)

Port Barre Mobil

The parish manager/juror and his worker charge gasoline at Port Barre Mobil. The odometer readings, number of gallons, and price per gallon of gasoline are not always included on the charge ticket. The parish manager nor the worker maintains vehicle mileage logs.

St. Landry Parish Police Jury 04670
Central Service
Unit 511
Mobil

2 9 6 4 4 3 0 3 071202 K7465452 BILLING COPY

SOLD BY
PORT BARRE SERVICE
1768 HWY 190
PORT BARRE LA 70577

CUSTOMER SIGNATURE <i>X. Paul Neat</i>		SALESMAN	
AUTO TAG. NO.	STATE	SALES TAX	
DRIVERS LICENSE NO.	STATE	TOTAL <i>46.70</i>	

PRODUCT OR SERVICE	QTY.	PRICE	AMOUNT
MOTOR FUEL (GRADE) _____ <input type="checkbox"/> LEADED <input type="checkbox"/> UNLEADED			<i>46.70</i>
REPAIR ORDER #			
PRICES INCLUDE APPLICABLE FEDERAL & STATE EXCISE TAXES			
ODOMETER READING			
ENTER WHOLE NUMBERS ONLY.			FCO-85 (3-88)

Odometer readings, number of gallons of fuel received, and price per gallon is not documented on the charge ticket.

Texaco Credit Card

The president of the police jury is provided a car and Texaco credit card for police jury business. The odometer readings were not included on the charge tickets and a vehicle mileage log with destinations traveled was not maintained.

Roy's Texaco

Police jury employees charge gas at Roy's Texaco; however, odometer readings were not included on the charge tickets and vehicle mileage logs were not maintained.

LEGISLATIVE AUDITOR

ST. LANDRY PARISH POLICE JURY

Opelousas, Louisiana

Findings and Recommendations (Continued)

The police jury should:

1. Use Fuelman as the police jury's only credit card. At a minimum, the police jury should require that:
 - Each vehicle that uses Fuelman maintain a vehicle mileage log
 - The driver enter the correct odometer when fueling his/her vehicle
 - The Fuelman card only be used for the assigned vehicle
 - Management review the weekly Fuelman statements to ensure that the number of gallons received, miles traveled, and miles per gallon are reasonable
 - Management compare the vehicle mileage log monthly with the Fuelman monthly statement
 - Present the analysis to the board during its regular board meeting
2. Review the need for having both the Fuelman card and bulk gasoline/diesel pumps at the maintenance yards. Consideration should be given to maintaining only off-road diesel at the maintenance yards for parish road equipment. If gasoline/diesel pumps are maintained at the maintenance yards, the police jury should:
 - Install meters on every pump that displays the number of gallons pumped and pump meter readings
 - Maintain a log for the date, number of gallons pumped, pump meter readings, vehicle odometer readings (when applicable), and signature of person dispensing the fuel
 - 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)
 - Reconcile the number of gallons received with the pump meter readings
 - Present the analysis to the board during its regular board meeting

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 exercising good faith, trust, confidence, and candor in managing the funds and assets of the parish.

LEGISLATIVE AUDITOR

ST. LANDRY PARISH POLICE JURY

Opelousas, Louisiana

Findings and Recommendations (Continued)

The police jury has ten maintenance yards located in the parish. The following table provides the police juror's maintenance yard, location, estimated distance to the next nearest maintenance yard, and whether there are fuel tanks:

<u>Police Juror</u>	<u>Location</u>	<u>Proximity</u>	<u>Fuel Tanks</u>
Pat Miller James Eaglin	Opelousas - off Hwy 749 at the Opelousas Airport and the National Guard Armory	5 miles from the Washington yard	Yes
Ronald Dugas	Sunset - across from the police department	About 10 miles from Opelousas and Leonville yards	Yes
Robert Stelly	Leonville	About 10 miles from Sunset yard	Yes
Terry Brown Gary Courville William Gil	Swords	About 6 miles from Crooked Road yard	Yes
Ralph Nezat	Port Barre	About 7 miles from Leonville yard	Yes*
Dallas Leger	Washington - District 4 Public Works Commission	5 miles from the Opelousas yard	No
Wayne Ardoin	Hwy 31 out-side of Opelousas	About 5 miles from the Opelousas yard	No
Howard Austin	Hwy 178 out-side of Opelousas	About 5 miles from the Opelousas yard	Yes
Bruce Boudreaux	Crooked Road yard - between Lawtell and Eunice at Bruce Boudreaux's Residence	About 6 miles from the Swords yard	Yes
Ronald Buschel	Palmetto - District 5 Public Works Commission	About 15 miles from the Washington yard	No

* The diesel tank is located at the parish manager's house.

LEGISLATIVE AUDITOR

ST. LANDRY PARISH POLICE JURY

Opelousas, Louisiana

Findings and Recommendations (Continued)

As the table shows, the maintenance yards are located relatively close together. The parish manager said that each juror has his own maintenance yard except for Opelousas and Swords maintenance yards. Two jurors share the Opelousas maintenance yard and three jurors share the Swords maintenance yard. As disclosed previously, one maintenance yard is located at a police juror's residence.



Opelousas maintenance yard that is located approximately 5 miles from three other maintenance yards

Operating ten maintenance yards requires paying ten utility bills, maintaining seven fueling stations, storing road materials and equipment at ten locations, and maintaining manpower resources at ten locations. In addition, most jurors having their "own" maintenance yard facilitates them in directing police jury workers (see finding, *Weekly Work Schedule Not Used and Individual Jurors Directing Work of Jury Employees*).

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 or a particular juror's district. The analysis should also consider the impact of the three public works commission districts, as they should have their own separate maintenance operation.

Written Policies and Procedures Are Not Complete

The police jury's written policies and procedures are not complete. Formal/written policies and procedures are necessary as a clear understanding of what should be done, how, who, and when it should be done, and that the procedures followed meet management's expectations. Written procedures aid in continuity of operation and for cross-training of staff.

There are no detailed, written policies and procedures for the following:

1. Preparing, monitoring, and amending the budget during the fiscal year
2. Accounting and processing of receipts and disbursements
3. Accounting for the business and personal use of cellular telephones
4. Accounting for and use of Fuelman cards
5. Accounting for bulk gasoline/diesel pumps used at maintenance yards
6. Investing excess cash, including procedures for ensuring that bank balances and investments are adequately secured

LEGISLATIVE AUDITOR

ST. LANDRY PARISH POLICE JURY

Opelousas, Louisiana

Findings and Recommendations (Continued)

7. Computer contingency and recovery plan in the event of a disaster, including procedures to test the plan periodically
8. Accepting parish roads into the parish road system
9. Maintaining complete and accurate inventory of parish roads
10. Administering the parishwide selective maintenance program that details how the weekly schedule of work to be performed is prepared, monitored, and reported to the police jury at each monthly meeting
11. Criteria used in determining how capital outlay projects are prioritized based on the parishwide needs, including criteria of estimating the cost of the project and an estimated time frame for completion

We strongly encourage the development, adoption, and implementation of policies and procedures for these matters.

Internal Control Over Disbursements Needs Improvement

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

- Vendor checks are coded, prepared, signed, and mailed without the treasurer's review.
- The check-signing machine has an on-off switch instead of a key.
- Only one person is required to operate the check-signing machine.
- The same person that prepares the checks has access to the check-signing machine.
- The check-signing machine does not have a meter to account for the number of checks signed.
- A log of the numerical sequence of checks signed is not maintained.

The police jury should:

1. Acquire a check-signing machine that requires two keys to use and has a meter for counting the number of checks signed.
2. Require two employees to be present when checks are signed, each having a key to turn before the machine can be used. The keys should be safeguarded.
3. Reconcile the number of checks signed (check-signing machine meter reading) to the number of checks listed on the *Expenditure Transaction Journal*. The reconciliation should be signed and dated by both individuals.

LEGISLATIVE AUDITOR

ST. LANDRY PARISH POLICE JURY

Opelousas, Louisiana

Findings and Recommendations (Concluded)

4. Require that the signed checks, invoices, purchase orders, and receiving reports along with the disbursements journal and signature machine reconciliation be given to the treasurer for her review. She should ensure that all payments are appropriate, supporting documentation is available, invoices are approved, and number of checks written agree to those signed by the check signing machine. She should then give the signed checks to someone independent of the disbursement function to mail.

Attachment I

Management's Response

RONALD BUSCHEL
President

WILLIAM "Billy" GIL
Vice President

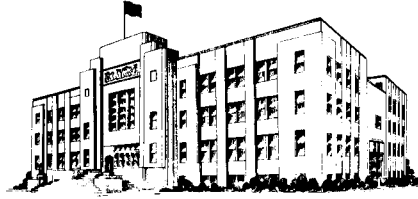
RALPH NEZAT
Parish Manager

LINDA LAFLEUR
Secretary

KAREN R. FRANK
Treasurer

RECEIVED
LEGISLATIVE AUDITOR

03 FEB 18 AM 10:46



TELEPHONE:
(337) 948-3688
FAX:
(337) 948-1281

ST. LANDRY PARISH POLICE JURY

P. O. DRAWER 1550
OPELOUSAS, LOUISIANA 70571-1550

February 13, 2003

Mr. Grover C. Austin, CPA
Acting Legislative Auditor
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

Dear Mr. Austin:

Pursuant to your request for a response to a preliminary draft report presented to the St. Landry Parish Police Jury together with your correspondence dated January 31, 2002, enclosed is the attached response.

Trusting this response is sufficient to your needs, I remain,

Sincerely Yours,

Ronald Buschel, President
St. Landry Parish Police Jury

DISTRICT ONE

Bruce Boudreaux
631 Crooked Road
Opelousas, LA 70570

DISTRICT TWO

James C. Eaglin
1055 Hwy. 742
Opelousas, LA 70570

DISTRICT THREE

Pat Miller
1349 Hwy. 749
Opelousas, LA 70570

DISTRICT FOUR

Dallas Leger
P.O. Box 331
Washington, LA 70589

DISTRICT FIVE

Ronald E. Buschel
5416 Hwy. 10
Washington, LA 70589

DISTRICT SIX

Ralph Nezat
P.O. Box 117
Port Barre, LA 70577

DISTRICT SEVEN

Robert J. Stelly
P.O. Box 158
Leonville, LA 70551

DISTRICT EIGHT

Ronald Dugas
396 Thelma Drive
Sunset, LA 70584

DISTRICT NINE

Wayne Ardoin
734 John Walter Drive
Opelousas, LA 70570

DISTRICT TEN

Howard Austin
971 Austin Road
Opelousas, LA 70570

DISTRICT ELEVEN

Terry "Cooney" Brown
2143 Hwy. 95
Eunice, LA 70535

DISTRICT TWELVE

William "Billy" Gil
1330 Anne Avenue
Eunice, LA 70535

DISTRICT THIRTEEN

Gary Courville
2030 West Dudley Street
Eunice, LA 70535

Il faut recommencer à parler français!

**RESPONSE TO PRELIMINARY
DRAFT REPORT FROM
LEGISLATIVE AUDITOR**

RECEIVED
LEGISLATIVE AUDITOR
03 FEB 18 AM 10:47

1. The police jury may have violated Louisiana's Constitution and state law by using police jury employees and equipment to put police jury materials on private driveways.

RESPONSE: Employees will be instructed that no materials will be put on private driveways. Materials will only be placed on parish roads and right-of-ways. Additionally, employees will be instructed that they are not to place excessive materials on parish roads or right-of-ways that could be taken by property owners adjacent to them to put on their private property.

- 1(a) In addition, the police jury cleaned out a culvert in the roadside ditch on a state highway, although Louisiana Department of Transportation and Development is responsible for state roads and the roadside ditches along these roads.

RESPONSE: The clean out of the culvert in question was done by a shovel so no equipment was used to perform this simple task. If this would not have been done immediately, the debris build up would have caused serious flooding in the area. The Police Jury assumed that it could clean this culvert in accordance with the provisions of R.S. 48:753 (A)(6)(b). Admittedly the Department of Transportation and Development was not notified five (5) days prior to the commencement of work. That was due to the serious threat of flooding. The police jury will not work on state roads and rights-of-ways unless there is an emergency situation, and only after complying with the above referenced statute.

2. The police jury does not use a weekly schedule of work to be performed as required by state law. In addition, individual jurors are directing the work of jury employees, which may violate state law.

RESPONSE: Weekly schedule of work to be performed as required by state law will be accomplished. As to individual jurors directing the work of jury employees, the Jurors will be requested to cease from doing so and a self reporting plan instituted.

3. The police jury may have violated parish ordinances in accepting a private road into the parish road system.

RESPONSE: The parish road in question is a non-hardsurface non-subdivision road subject to the provisions of parish Ordinance Section 16-17. This road was taken into the parish road system in a type of emergency situation although the ordinance has no provisions for emergency situations. The situation is a unique one in that this road was located on Louisiana Department of Transportation property located at the foot of Highway 190. This road has been in place since the construction of U.S. 190. This road was serving approximately 200+ residents and summer homes. The La. D.O.T.D. was concerned about the deplorable condition of the road and it being used as access to these homes. The State could not perform maintenance on the road because it was not in their system. They either had to destroy the road or transfer it to the parish. The parish could not perform any work on the road until it became a parish road. So, therefore, the police jury felt, under the circumstances, it needed to take the road into the parish system in an effort to save the road from destruction.

- 3(a). In addition, a current inventory of parish road is not maintained.

RESPONSE: The parish road inventory has been worked on for a number of years. The main problem is that some roads have been dropped from the inventory (without proper cause) denying property owners access to their property. Most roads in St. Landry have no dedicated right-of-ways. They have come into the parish road system through acquisitive prescription. We have been mailing the names of all new roads taken into the parish system to Department of Transportation which is suppose to add them to our list.

4. The parish wide capital improvement 3-year plan is not prioritized based on parish wide needs and used for all capital improvement projects.

RESPONSE: The jury established a priority plan when money became available to make capital improvements to the road in St. Landry Parish. This was done on an Engineer recommendation of needs. Since the only money parish wide is Transportation money, it was all consumed in road maintenance. However, we will establish a parish wide capital improvement 3-year plan.

- 4(a). In addition, state funds are divided by the police jurors on a percentage of road miles that they represent, instead of being based on the prioritized needs of the parish.

RESPONSE: The revenues were used parish wide since the money was the only money available to maintain roads. We will attempt to rectify any division of funds in accordance with the Parish Transportation Fund Act.

5. The police jury needs controls over cellular phones issued to jurors and employees.

RESPONSE: Suggestions have been made and are in process that all Jurors turn in their phone. Additionally, all employees that are not working foremen are to turn in their phones. Working foreman need to be in contact with the Parish Manager which necessitates some use of cell phones by those employees, but on a limited basis. As to out-of-state long distance calls, this has been eliminated for some time. The long distance phone charges that show up in the audit are due to phone calls made to the FEMA monitors who were in St. Landry Parish, but had cell phones with out-of-state phone numbers. Calling these numbers resulted in the call being routed through other states. These FEMA monitors were in St. Landry Parish to monitor the clean-up of debris from Hurricane Lili.

6. The police jury is not exercising adequate control over gasoline/diesel pumps located at the maintenance yards and credit cards/charge accounts for gasoline purchased.

RESPONSE: Fuel man cards were used on several occasions in the past; however, due to the shortage of gasoline stations, we had problems in getting fuel without traveling great distances at times. We will attempt to return to fuel man cards as there are now more available stations in St. Landry Parish. Also we may use other credit cards. We will still have to maintain bulk storage of off road fuel at key locations in the parish. Due to the large parish and shortage of money, it is not practical to have one location and have some on haul fuel parish wide.

7. The number of maintenance yards and their locations may not be the most efficient way to provide maintenance for the parish.

RESPONSE: The Jury feels that this problem needs some in depth study due to the extreme distances and traffic condition experienced in the past. Also, as our Parish is large, we lose work time if traveling long distances. Due to the poor

condition of our equipment, it is not practical to travel great distances if it can be avoided. We will perform a study to see if we can eliminate some yards.

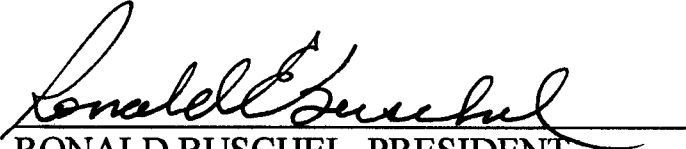
8. The police jury's written policies and procedures are not complete.

RESPONSE: The police jury will commence the formulation of additional policies and procedures in writing that are presently not in place with the understanding that the form of government of the parish governing body will change from a police jury system to a home rule system in 2004. After this change, there will certainly be written policies and procedures for the home rule system of government. Also we have added additional personnel to help in our accounting department.

9. Controls over disbursement need to be improved.

RESPONSE: The suggestions made by the legislative Auditor concerning this issue will be implemented. Further answering, the present check-signing machine in the Police Jury office is capable of having codes placed in the machine in order to sign the check. The machine will require both codes to be entered in order to have the machine sign checks. One person will be given a code which will be confidential to her (him) and one code will be given to a separate person which will also be confidential. Both individuals will be required to be present for check signing to place their codes in the machine. All other suggestions will be implemented.

ST. LANDRY PARISH POLICE JURY

BY: 
RONALD BUSCHEL, PRESIDENT