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October 8, 2003

Ms. Jackie Womack, Chairman
Beauregard Parish Communication District
410 Mayeaux Drive
DeRidder, LA 70634

Dear Ms. Womack:

The legislative auditor performed an investigative audit of certain transactions of the Beauregard Parish Communication District (District). This examination was conducted in accordance with Title 24 of the Louisiana Revised Statutes to determine whether District employees were paid for work they did not perform. Our procedures consisted of (1) interviewing employees and officials of the District; (2) interviewing other persons as appropriate; (3) examining selected documents and records of the District; (4) performing analytical tests; and (5) reviewing applicable Louisiana state laws.

We were provided a list of hours and days on which an employee allegedly did not work and received pay. We confirmed that the dispatch logs showed no activity for the work hours and days reported by the employee. In addition, the employee provided us with another list of hours and days worked for which the employee did not receive payment.

District dispatch logs indicate that the employee may have worked on days other than days recorded on the employee's time sheets and work schedules. We were informed that as a regular practice, management allowed the employee to make up time not worked in this manner. We compared the employee's time records and the dispatch logs for a three-month period (October - December 2002) to determine the net effect of these discrepancies. The records indicate that the employee worked more hours for which she was not paid than the number of hours she was paid for but did work. However, this conclusion is based upon giving the employee credit for working a full shift whenever the dispatch logs included any activity. We have no way to determine whether the employee actually worked the full shift. Therefore, based on the condition of the records, an accurate determination cannot be made.

Our findings regarding the employee led us to examine payroll records and dispatch logs for other District employees. These records also indicate that as a regular practice, employees were paid for hours not actually worked and at a later date worked hours for which they were previously paid.

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We understand that the board has now adopted the Beauregard Parish Police Jury policy and procedures manual. These policies include provisions for the appropriate recording of time and attendance, the earning of compensatory time, and taking leave. We further understand that a time clock was recently purchased. In addition to these improvements, the District should reconcile, for a specific period, employee time sheets to dispatch logs to determine if the District should recover payments to employees for hours not worked.

If you have any questions, please contact me at (225) 339-3839.

Sincerely,

A handwritten signature in black ink, appearing to read "Grover C. Austin". The signature is fluid and cursive, with a large initial "G" and "A".

Grover C. Austin, CPA
First Assistant Legislative Auditor

JLS:DD:DGP:dl

Attachment

[BRG91103]

Attachment I

Management's Response

Beauregard Parish Communications District Enhanced – 911

412 Mayeaux Drive
DeRidder La. 70634

“SAVING SECONDS SAVES LIVES “

337-463-9911 (Voice)
318-463-3980 (FAX)

Tuesday 21, 2003

Mr. Grover C. Austin CPA
First Assistant Legislative Auditor
State of Louisiana
P.O. Box 94397
Baton Rouge La. 70804-9397

Dear Mr. Austin

The Beauregard Parish Police Jury appointed a new Board of Commissioners in May of 2003 and as a new Board we have had the duties of cleaning up behind from the previous Board's administration which had no apparent direction and control of the Communications District. When the new Board of the Commissioners took over, it was met with severe allegations by the employee's of the district that there was pay roll fraud going on and scheduling problems. The Board was also facing severe budget problems and improper record keeping by the 911 Coordinator (Colleen Simmons) at that time.

The new Board took care of these problems in a professional manner making sure each item was reviewed and investigated to the fullest. On the pay roll fraud the Board requested through the Parish DA's office for your office to conduct an investigation. The problems listed in your letter will be addressed one at a time as follows:

1. **Scheduling Problems:**

Before the new Board took office, the scheduling was done in a manner that no one had control of. The employee's more or less were keeping their own schedules and there was no direction and control either from the Board or the Coordinator at that time. There were no records kept as vacation or sick leave. The employees were also keeping their own time and making arrangements to trade days or get paid for days not worked and make them up at a later date.

Scheduling Remedies:

The new Board now has a policy that all employees' check in and out of work by using a time clock system. This system verifies when the employee has worked and what hours they have worked. Also all vacation and sick leave must be documented and made part of the time sheet record. Schedule changes must be approved by the Acting Coordinator. These changes have cleaned up the scheduling problems and the records are easier to verify for payroll.

The Board has also taken steps to terminate one employee for falsifying a time sheet in which she stated that she was on vacation and turned in a time sheet stating that she had worked those hours. With further checking showing that no vacation time (hours) had been shown as taken.

Another step being taken by the new Board is adoption of the Police Jury Personnel manual along with the District Manual which is still in effect at this time, to tighten the personnel guidelines and obtain control of the scheduling etc. A new personnel manual is being worked on now by the Personnel Committee.

2. **Employee's not receiving payment for hours worked:**
The employee's have filed a complaint stating that they have worked overtime hours and regular hours and were not paid as promised by the past Coordinator Colleen Simmons.

Receiving payment remedies:

With the new scheduling system this has been eliminated and no longer a factor. If the hours are on the time card then the employee receives payment for those hours. As for the hours from the past administration not being paid the employees have turned in their request as to the hours and dates worked and this is being reviewed by the Board as of this letter to determine the amount owed. The Board is also in the development of an agreement with each employee to settle the complaint of non paid hours which will bring this to a close. This matter should be cleared up by the next regular meeting November 14, 2003.

3. **Management problems:**
The new Board has done extensive review of the past administration and found that the past Coordinator Colleen Simmons was found incompetent in handling the administration day to day business and other matters as such:

- A. Failure to provide the needed leadership in reference to operations of the communications center, such as scheduling, not being able to schedule and control overtime and preparing or staying within budgeted items.

Management Remedies

The new Board has terminated the employment of Colleen Simmons, and placed Linda Ellis as acting Coordinator. The Board is in the process of drawing up a job description and duties for the Coordinator and will take applications and hold interviews for the position when this is completed. The Board also has taken steps for better overseeing of district operations.

Another step taken is that all administration files needed are either being reviewed, cleaned out or updated. This will provide the new Board with a better out look on the entire system. Policy and Procedures Sub-Committee is in the process of revamping all policy and procedures for the District.

4. **Budget problems:**
After the new Board reviewed the budget for FY-03 which had been prepared by only the past Coordinator (Colleen Simmons), The past Chairman of the Board (Marvin Whiddon) and the Police Jury Sectary (Betty Cunningham) and only after it had been approved by the Parish Police Jury did the Communications District vote to accept the budget. The budget was found to have incorrect figures and was short approx. \$67,000.00.

Budget remedies:

The budget was frozen till it could be reviewed and then it was adjusted by the new Board to make up the short fall. Procedures used to purchase items or make expenditures from the district have been corrected and updated. A new budget for FY-04 was prepared in the proper manner and voted on by the new Board. The Police Jury was also advised of the budget Fy-03 adjustment and the new FY-04 budget. The FY-04 budget will be posted for 30 days before taking effect for the public to review and make comments.

5. **Cell phone (wireless) operation problems**

Here again after extensive review the Board found that the cell phones funds collected had not been separated from the general budget and that there were no agreements on file with the cell phone companies. It was also determined that cell phone fee's that were collected by the past administration was used to pay salaries. There were no records kept on the status of the wireless operation in the parish or any records to show that Phase 1 was completed. The proper reports were not filed with the state as required by law.

Cell phone (wireless) operation remedies:

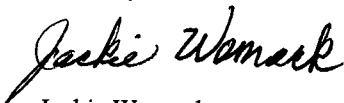
The new Board has requested the assistance of John Windham a local CPA in determining the funds collected and the status of these funds. The Board has also frozen all cell phone funds and have separated them from the general budget. Here the Board will determine the status of the wireless operations and what is needed to file the proper reports and close out Phase 1 and move onto Phase 2 operations.

The Board has taken steps to have the acting Coordinator Linda Ellis attend training on wireless operations in the next few weeks. Along these lines the records are being updated attempting to obtain a clear status of the operations in Beauregard Parish.

The Beauregard Parish Communications District Board of Commissioners has taken steps to correct these matters since being appointed in May 2003 and at this point still working on the policy and procedures along with personnel procedures to improve the system and to make sure these problems do not re-occur.

If there are any questions please contact the Communications District Chairperson Jackie Womack.

Sincerely



Jackie Womack
Chairperson...

CCC: Beauregard Parish Communications District Commissioners