

EAST FELICIANA PARISH SHERIFF'S OFFICE



ADVISORY SERVICES REPORT
ISSUED APRIL 15, 2009

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LOUISIANA LEGISLATIVE AUDITOR
STEVE J. THERIOT, CPA

April 15, 2009

THE HONORABLE TALMADGE BUNCH
EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

My advisory services staff visited your office to assess the controls and processes over traffic tickets. Attachment I contains our findings and recommendations and your response is presented in Appendix A.

Our recommendations are intended to assist you in your efforts to improve controls over traffic tickets and to comply with state laws. This assessment is substantially less in scope than an audit conducted in accordance with generally accepted auditing standards; therefore, we are not offering an opinion on the sheriff's financial statements or system of internal control nor assurance as to compliance with laws and regulations.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Steve J. Theriot".

Steve J. Theriot, CPA
Legislative Auditor

MDC:ESS:JSI:sr

EFPSO09

Findings and Recommendations

Brief Background

Our assessment revealed that, in 2008, the East Feliciana Parish Sheriff's Office (EFPSO) processed approximately 1,100 traffic tickets/citations of which EFPSO deputies issued approximately 52% and Louisiana state police issued approximately 48%.

Although not all citations are paid or prosecuted, the number of citations issued corresponds to approximately \$200,000 of "potential" revenue to parish governments for the year (assuming the average ticket generates \$190 in fines and court costs as estimated by sheriff personnel). Fines and costs collected by the sheriff's office are allocated and distributed monthly to the sheriff's office and to numerous other government entities, including the East Feliciana Parish Police Jury and the District Attorney for the 20th Judicial District Court.

Good controls over ticket processing are critical to managing and accounting for the revenues and to ensure compliance with applicable laws. Citations are processed by the sheriff's office in coordination with the district attorney's office as both are provided different authorities under law. For example, state law [Louisiana Revised Statute (R.S.) 32:398.2.C] specifically prohibits the sheriff, his officers, and other public employees from dismissing or reducing tickets, whereas R.S. 32:398.2.F states, "Nothing herein (*Part VII-A. Uniform Traffic Citations*) shall prohibit or interfere with the authority of a district attorney or other prosecuting attorney to dismiss a traffic citation or charge by entry of a nolle prosequi."

Our assessment focused on the traffic tickets written by EFPSO deputies. The sheriff should consider the costs of implementing our recommendations compared to the benefits they will provide. For any recommendations not implemented, the sheriff should be aware of the risks.

We reviewed this report with the sheriff to provide the sheriff an opportunity for his response. The sheriff's response is presented in Appendix A.

Disposition of Traffic Tickets/Citations

We assessed the disposition/status of 284 traffic citations issued by deputies during the six-month period from May 1, 2008 to October 31, 2008, and were not able to determine the disposition of 33 (12%) of the tickets.

This is contrary to state law (R.S. 32:398.2.E) which states, "The chief administrative officer shall maintain or cause to be maintained in connection with every citation issued by an officer under his supervision a record of the disposition of the charge by the court or its traffic violations bureau in which the original or a copy of the traffic citation was deposited."

Of the 33 tickets that we were not able to determine the disposition, there was written evidence that 25 of the tickets were issued. For the other eight tickets, there was no ticket copy on file nor was there any other documentation found as to their status or disposition. This lack of accountability and compliance with the law underscores the need for well-controlled ticket processes and procedures that account for all tickets.

The table below summarizes the results of our assessment.

Disposition/Status	Number of Tickets	Percentage
Not Determined	33	12%
Paid	143	50%
Unpaid (Referred to District Court)	55	19%
Dismissed (District Attorney)	43	15%
In Review (District Attorney)	8	3%
Voided	2	1%
Total	284	100%

Recommendations: The sheriff should ensure that the following is done:

1. Determine and document the final disposition of all 33 traffic tickets for which we could not determine the disposition. If any tickets were disposed of contrary to law, the district attorney should be immediately notified. In the future, the final disposition of all tickets should be recorded in compliance with state law.
2. Review and revise ticket reports/dockets to include the status and location of all tickets as they are processed. Information should be consistent across all reports.
3. Aggressively seek collection of unpaid tickets.

Written Policies and Procedures

There were no formal/written policies and procedures for (1) issuing ticket books to deputies; (2) writing tickets to violators; (3) logging receipt of tickets from deputies; (4) processing tickets in the sheriff's office; (5) coordinating/communicating with the district attorney's office; (6) collecting payments; and (7) storing and accounting for tickets.

Written policies and procedures are necessary to provide a clear understanding of what should be done, how it should be done, who should do it, and when it should be done and ensure the procedures followed meet management's expectations.

Recommendation: The sheriff should ensure the development of written policies and procedures that require the implementation of controls and provide clear guidance for properly storing, issuing, writing, logging, processing, collecting, and accounting for tickets.

Ticket Books

There were no controls over the inventory of ticket books, logs were not maintained of the ticket books/numbers issued to deputies, nor were there signed receipts for ticket books issued to deputies.

State law (R.S. 32:398.1) provides, “The chief administrative officer of each traffic enforcement agency shall issue these books, maintain a record of each book and each citation contained therein issued to all individual members of the traffic enforcement agency and shall require and retain a receipt for each book issued.”

Recommendations:

1. The inventory of ticket books should be stored in a locked cabinet with access limited to authorized personnel.
2. Ideally, a ticket book should be issued to a deputy only after the previously issued book has been accounted for and all issued citations have been received from the deputy. Tickets received from deputies should be reconciled/agreed to the ticket number ranges issued and deputies should be required to account for any missing tickets.
3. A formal/written log should be maintained documenting who issued the ticket book, numerical tickets sequence within the book, date issued, to whom the book was issued, and the date the book was turned in. Deputies should also be required to acknowledge receipt (sign) for each book issued to them.
4. Upon termination of employment, deputies should be required to turn in ticket books and account for all tickets.

Accounting for Issued Citations

The sheriff’s office was not accounting for the numerical sequence of tickets/citations issued by deputies nor were the citations received from deputies reconciled with the ticket books issued them. In addition, the sheriff’s office was not maintaining a copy of every ticket issued.

Without an accounting, there is no way to determine whether the tickets were issued, lost, or voided. Proper accounting for traffic tickets is important to ensure (1) fines are collected or that appropriate action is taken for nonpayment; (2) compliance with relevant Louisiana laws; and (3) assets/cash is not misappropriated.

Louisiana law (R.S. 32:398.2.D) states, “The chief administrative officer of each traffic enforcement agency in the state shall require all traffic officers under his supervision to return to him a copy of every traffic citation which was issued by the officer for the violation of a traffic law or ordinance, and in addition shall require the return of all copies of every traffic citation which has been spoiled or upon which an entry has been made without having issued the citation to the alleged violator.”

Although the sheriff’s office maintains manual logs at three different locations (parish jail, main office, and collection department) to document the receipt/routing of citation copies, there was no master control log that accounted for all issued citations turned in by deputies.

Recommendations:

1. Require deputies to turn in all citation copies at the main office where citation information would be centrally logged (once) and copies would be filed. We suggest eliminating the manual logs at the parish jail and collection department by implementing a computer-based ticket logging system in the main office. Computer reports (e.g., master control log) should be generated and used to account for all citations issued and for reconciling/matching citations received from deputies against the ticket book ranges issued them.
2. Maintain at least one copy of every ticket issued in a secure, central location and establish written retention policies for ticket copies consistent with public record requirements.
3. Require deputies to turn in the ticket book summary records for filing as each book is completed. These summary records can be used to help account for all tickets.

Ticket Dockets/Reports

Reports prepared to reflect the paid and unpaid status of tickets did not include all issued citations/tickets. Each month, the sheriff's office manually prepares a *Paid Ticket Docket* for tickets that were paid and the district attorney's office manually prepares an *Unpaid Ticket Docket* using unpaid citation copies obtained from the sheriff's collection department. The ticket dockets and citation copies are routed to the parish clerk of court for filing and/or further processing.

Our assessment revealed that the ticket dockets did not include all citations issued by deputies. For example:

- Manual logs reflected certain tickets being turned in by deputies that were not reflected on either the paid or unpaid dockets.
- Paid ticket dockets and collection reports were not always consistent. We found 20 tickets reported in the collection journals (as being paid) that were not reported on the *Paid Ticket Docket*.
- Dismissed tickets were not consistently reported on ticket dockets. We found that 42 of the 43 tickets dismissed by the district attorney were not reported on any ticket dockets.

Recommendations:

1. Review the feasibility of upgrading/integrating the computer system to automatically generate the paid and unpaid ticket docket (discontinue preparing dockets manually). Procedures should be developed to ensure that the dockets are accurate and complete.
2. Review the current processes for exchanging unpaid ticket copies with the district attorney's office and coordinate making the changes necessary to ensure that all unpaid tickets are accounted for, exchanged, and properly recorded on the ticket dockets. Also, we suggest reviewing the potential and feasibility of scanning tickets into the computer system to eliminate or reduce the need to physically transfer ticket copies.
3. Develop a master control report that tracks the status (paid and unpaid) and location of all tickets.
4. Establish and implement formal "chain of custody" procedures to ensure the accountability of all tickets transferred/routed between departments or to outside agencies.
5. Develop statistical and management information reports that will provide comprehensive reporting of the number of tickets written by state or parish officers, individual deputies, time periods, and types of violations.

Organizational Controls

Organizational Chart/Job Descriptions - The sheriff's office did not have a formal organizational chart or written job descriptions for each position. An organizational chart clarifies the reporting relationships between supervisors and subordinates and job descriptions ensure employees have a clear understanding of their duties and responsibilities.

Recommendation: An organizational chart and detailed, written job descriptions should be prepared for each position. The chart should show both the job title and the name of the person for each position. Job duties related to ticket processing should be reviewed and revised particularly as changes are made to the ticket process and related controls.

Segregation of Duties - One employee in the collection department was responsible for both making the daily bank deposit and performing the monthly bank reconciliation. Good business practices require that such responsibilities be separated to reduce the chance that errors or fraud could occur and not be detected on a timely basis.

Recommendation: These incompatible duties should be separated. We suggest that the bookkeeper be required to perform the monthly bank reconciliation.

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Management's Response

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March 31, 2009

Mr. Steve Theriot, Auditor
Louisiana Legislative Auditor
P. O. Box 94397
Baton Rouge, Louisiana

Dear Mr. Theriot:

Mr. Michael Cragin and Mr. Brian DeVall recently completed an audit on tickets written by our deputies in East Feliciana Parish. At the exit conference we were given recommendations. We have complied with these recommendations which will go into affect on April 1, 2009.

If more information is needed, please contact this office at 225.683.8572.

Sincerely,

Talmadge Bunch
Talmadge Bunch, Sheriff
East Feliciana Parish