

STATE OF LOUISIANA LEGISLATIVE AUDITOR

St. Landry Parish Police Jury
Opelousas, Louisiana

July 23, 2003



Legislative Auditor

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ST. LANDRY PARISH POLICE JURY
Opelousas, Louisiana

July 7, 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.

July 23, 2003



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July 7, 2003

**HONORABLE J. "TOM" SCHEDLER, CHAIRMAN,
AND MEMBERS OF THE LEGISLATIVE
AUDIT ADVISORY COUNCIL**

Baton Rouge, Louisiana

We visited the St. Landry Parish Police Jury (police jury) on July 7, 2003, to review the police jury's resolution of the nine findings reported in our January 31, 2003, limited examination report. Attachment 1 provides the current status of those findings.

Our review was conducted in accordance with Title 24 of the Louisiana Revised Statutes. A review is substantially less in scope than an audit conducted in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

In addition to matters contained in our prior report, an issue related to attendance records for the parish manager came to our attention, as detailed below.

Attendance Records for Parish Manager

The parish manager for the police jury failed to obtain police jury authorization to perform work for Districts No. 4 and No. 6 Public Works' Commissions (commissions) and he did not adequately document such work on his time and attendance report. In addition, the police jury did not bill the commissions for the parish manager's time and expenses for performing work on their behalf.

On Friday March 21, 2003, the parish manager went to Baton Rouge to purchase two used trucks for Districts No. 4 and No. 6 Public Works' Commissions without police jury permission. Although the work of the commissions benefit the police jury, the police jury does not provide funds to these commissions nor do they direct their operations. These commissions are not part of the police jury as they are separate entities governed by their own boards.

Also, from March 26 through March 28, 2003, and on March 31, 2003, the parish manager was either in Little Rock, Arkansas, or traveling to/from Little Rock to have the truck beds replaced on the two used trucks purchased for the commissions.

**HONORABLE J. "TOM" SCHEDLER, CHAIRMAN,
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The police jury did not authorize the parish manager to perform this work and the parish manager did not adequately document the four days (32 hours) on his time and attendance report as doing work for the commissions. For example, on March 21, 2003, the description on his time and attendance report states, "Went to BR to get dump trucks, & etc." On March 31, 2003, the parish manager did not provide any description of work that he performed. Also, there is no evidence that the parish manager's time and attendance reports are reviewed and approved by management or the police jury.

The police jury did not bill the commissions for the parish manager's time and expenses. In addition, using the parish manager for these type activities was not the most cost/beneficial method because there were other lower paid police jury employees available for this project and the commissions have employees and board members that could have performed this work.

The police jury should bill the commissions for the parish manager's time and expenses and should develop written policies and procedures for the following:

- Reporting, reviewing, and approving the parish manager's time and attendance report
- Authorizing police jury employees to work for the commissions
- Billing police jury employees' time and expenses to the commissions

Copies of this letter have been delivered to the police jury and other authorities as required by state law.

Sincerely,



Grover C. Austin, CPA
First Assistant Legislative Auditor

GCA:GLM:dl

Attachment

[SLAPJ2-03]

Attachment 1
Disposition of Findings

The following represents a summary of the findings from our limited examination report of the St. Landry Parish Police Jury dated January 31, 2003. Based on the results of the procedures performed during our follow-up visit to the police jury on July 7, 2003, we report the disposition of those findings as follows:

Finding	Disposition
<p>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.</p>	<p>We found no evidence of police jury employees, equipment or materials being used on private property or work being done along state highways.</p>
<p>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.</p>	<p>The parish manager prepares a proposed weekly work schedule. However, this schedule is not adequate.</p> <ul style="list-style-type: none"> • The weekly work schedule does not assign the workers or equipment to be used and there is no specific date when the work will start. • There is no centralized daily work schedule that tracks each worker and their work assignment or documents that all workers are assigned work in accordance with the weekly work plan. • The work is not centrally scheduled as workers are assigned to specific districts. • There has been no change in the way the Parish Transportation Fund monies are allocated (divided by the police jurors on a percentage of road miles that they represent). Therefore, work is not scheduled based on the most critical needs of the parish as a whole. <p>Individual jurors are still directing the work of jury employees.</p>

Finding	Disposition
<p>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.</p>	<p>Procedures were established and implemented for accepting roads into the parish road system that comply with the parish ordinances.</p> <p>The police jury is in the process of preparing a current inventory of all parish roads.</p>
<p>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.</p>	<p>No change.</p>
<p>5. The police jury needs controls over cellular phones issued to jurors and employees.</p>	<p>On June 16, 2003, all juror cellular phones were cut-off (except for the parish manager). The police jury has reduced the number of cellular phones from 28 to 15. They are in the process of preparing a written cellular phone policy and have set a date of December 15, 2003, to have the policy completed.</p>
<p>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.</p>	<p>The police jury is not exercising adequate control over credit cards/charge accounts for gasoline/on-road diesel purchased. The police jury failed to implement any of our recommendations for credit card/charge account purchases.</p> <p>All gasoline pumps and on-road diesel pumps located at the maintenance yards have been removed. Only off-road diesel pumps used for off-road equipment remain at the maintenance yards.</p>

<p>7. The number of maintenance yards and their locations may not be the most efficient way to provide maintenance for the parish.</p>	<p>No changes in the number of maintenance yards and their locations. We were informed on July 2, 2003, that the Crooked Road yard was eliminated. However, our observation on July 7, 2003, revealed that it was still in operation.</p>
<p>8. The police jury's written policies and procedures are not complete.</p>	<p>No change.</p>
<p>9. Controls over disbursements need to be improved.</p>	<p>Resolved.</p>