

LAFOURCHE PARISH COUNCIL



COMPLIANCE AUDIT

ISSUED NOVEMBER 28, 2007

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November 28, 2007

**THE HONORABLE CHARLOTTE RANDOLPH,
PARISH PRESIDENT, AND MEMBERS OF THE
LAFOURCHE PARISH COUNCIL**

Thibodaux, Louisiana

We have audited certain transactions of the Lafourche Parish Council (Parish) in accordance with Title 24 of the Louisiana Revised Statutes. Our audit was performed to determine the propriety of certain credit card and travel-related transactions.

Our audit consisted primarily of inquiries and the examination of selected financial records and other documentation. The scope of our audit was significantly less than that required by *Government Auditing Standards*; therefore, we are not offering an opinion on the Parish's financial statements or system of internal control nor assurance as to compliance with laws and regulations.

The accompanying report presents our findings and recommendations as well as management's response. Copies of this report have been delivered to the Louisiana State Board of Ethics and others as required by state law.

Respectfully submitted,

Steve J. Theriot, CPA
Legislative Auditor

HW:GC:DD:sr

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Credit Card Usage

The Lafourche Parish Council (Parish) provides public credit cards to the parish president, parish administrator, finance director, Head Start director, and public works director. From January 1, 2004, to January 1, 2007, parish employees made 757 credit card purchases totaling \$87,789. During our review of these purchases, we noted the Parish was missing and/or had incomplete documentation for 108 transactions totaling \$11,960; the Parish incurred late fees and finance charges totaling \$2,245 as the result of untimely payments; there were personal purchases totaling \$2,529; and there was inadequate supporting documentation for fuel charges totaling \$9,066.

Missing Documentation

During our review of credit card documentation, the Parish was unable to provide detailed documentation for 108 transactions totaling \$11,960. Parish administration did not maintain detailed documentation to support all credit card purchases; therefore, we could not determine the business purpose, necessity, or reasonableness for some of these purchases. Nonbusiness purchases, unnecessary purchases, and gratuitous spending may be violations of the Louisiana Constitution.¹

Late Fees and Finance Charges

In practice, Parish management does not pay, on a monthly basis, its total amount due to the credit card company but rather makes partial payments. In addition, the payments are not always made by the monthly statements' due date. Over the three-year period, the Parish incurred finance charges on 43 occasions totaling \$1,881. In addition, on 10 occasions, the Parish incurred late fees totaling \$364. According to an employee in the accounts payable department, only credit card transactions with receipts are paid each month. Because receipts are routinely turned in late or not at all, only a portion of the bill is paid each month. As a result, the unpaid portion is carried forward to the next billing cycle and finance charges are incurred.

Personal Purchases

The attorney general² has opined that the use of a public credit card for personal expenses is only permissible if the official or employee is in extraordinary circumstances, is given authority by the public entity, and reimburses the public entity as soon as possible after the charges are made and before receipt of the bill. Routine use of the public entity's credit card is not a good government practice.

¹ **Article 7, Section 14 of the Louisiana Constitution** provides, in part, that except as otherwise provided by this constitution, 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, public or private.

² **AG Opinion 92-597** provides, in part, that "It would not be a violation . . . to allow for a public official or employee to use a credit card issued to a public entity in making a personal charge in cases of extraordinary emergency if that official or employee promptly remits payment to the public entity as soon as possible after the charges are made and prior to receipt of the bill for payment to the public entity. If this is done the credit of the public entity would not be extended for personal use. Public officers and employees should not routinely use a public entity's credit card for personal purchases."

In the 2005 fiscal year financial audit, the Parish's response stated, "The Parish will prepare and implement a written policy regarding the expenses incurred by spouses and family members of employees and Council members immediately. The policy will be structured in a way in which the Parish is not providing a short-term loan to the employee or the Council member." However, as of August 28, 2007, the Parish had not implemented a new policy regarding expenses incurred by spouses and family members of employees and Council members.

We identified 16 purchases totaling \$2,529 that were charged to the Parish credit card and later reimbursed by employees. These purchases included airline tickets for spouses and food and alcohol purchases. The reimbursements for these purchases were collected from 19 to 67 days after the purchase date. Because of missing documentation, we could not verify the total amount of personal purchases nor could we verify that reimbursement was made for all personal purchases. By not collecting these reimbursements in a prompt manner and by incurring finance charges associated with these personal purchases, the Parish appears to have violated the Louisiana Constitution.

Inadequate Supporting Documentation for Fuel Charges

Parish employees charged fuel 266 times totaling \$9,066 on Parish credit cards with inadequate supporting documentation. While the Parish maintained credit card receipts for most of the purchases, no documentation was available to indicate where vehicles traveled or the business purpose for the travel. Because of the lack of proper documentation, we were unable to determine the business purpose or necessity for the purchases.

We recommend the Parish adopt detailed policies and purchasing procedures for the use of credit cards. These policies should provide guidance for the business use of the credit cards and the supporting documentation expected to be maintained. Neither the credit card charge authorization receipt nor the credit card statement alone is adequate documentation, as it does not provide sufficient detail to support the propriety of charges. This policy should require:

- (1) documentation of the business purpose for the expenditure;
- (2) itemized receipts for meals, as well as a list of people attending the meals;
- (3) timely submission of original receipts--submission should occur before the monthly statement arrives and in time to adequately review the propriety of the expenditure; and
- (4) disciplinary action for noncompliance.

Travel Expenses

Before 2005, the Parish did not have formal policies and procedures related to travel. Travel policies as listed in the Parish's employee manual simply required employees to obtain approval before traveling. On January 25, 2005, the Council adopted ordinance 3457, which repealed the existing travel policy and adopted the State of Louisiana Division of

Administration's (DOA) *Louisiana Travel Guide*, which governs travel for state employees. As a result, the Parish's 2006 policy and procedures manual was updated and now states that reimbursement for travel shall be made in accordance with the most recent *Louisiana Travel Guide*.

According to DOA policy, the Parish is required to maintain documentation for all employee travel. Travel authorization forms should be used to document management approval of business travel and estimated travel costs. The form should be completed before traveling and include department head approval. Expense reports should be submitted at the completion of travel and include a detailed listing of all expenses including expenditures incurred using a public credit card. In addition, each expense report should include the territory traveled as well as the dates and hours of departure and return from the traveler's domicile. Expense reports must be signed and certified by the person claiming reimbursement and approved by that individual's immediate supervisor.

From January 1, 2006, to December 31, 2006, the Parish spent \$97,411 on travel expenditures, including meals, hotel rooms, flights, and mileage for Parish officials and employees. Parish travel expenses ranged from routine trips throughout the parish to training and conferences in other states and foreign countries. We reviewed documentation for 43 travel reimbursements submitted in 2006 and noted deficiencies in the following areas:

- Travel lacking proper prior approval
- Travel documentation not properly maintained
- Improper travel reimbursement amounts
- Questionable travel

Travel Lacking Proper Prior Approval

According to the Parish policy and procedures manual, travel reimbursements shall be made in accordance with the *Louisiana Travel Guide* and with approval from the appropriate supervisor. Travel authorization forms require budgetary head approval while expense reports require department head approval. Proper approval ensures departments meet budgetary requirements, no unauthorized trips are taken, and correct amounts are reimbursed for expenses.

We reviewed the supporting documentation for 43 travel reimbursements. Of the 43 reimbursements, 34 did not have travel authorizations and 12 were missing expense reports. Of the forms we were able to locate, only seven travel authorization forms and 19 expense reports were properly approved. According to Ms. Shannon Chaisson, former finance director, all employees other than the parish president and parish administrator are required to submit authorization forms, but this does not always happen. She explained that some departments bypass the authorization process, check their own budgets for available funds, and submit reimbursement forms.

In addition to missing approval on authorization and expense reports, we noted three instances where expense reports were submitted and approved by the same person.

Travel Documentation Not Properly Maintained

Travel documentation should be maintained in a single location and include authorization forms, expense reports, and detailed receipts. During our review, we noted that travel documentation was lacking detail, filed in multiple locations, or missing from Parish records. Louisiana law requires maintaining these records for at least three years from the date of travel.³ All 43 reimbursements we reviewed were either missing authorization or expense reports. In other cases, documentation was found in employee vendor files, general vendor files, or credit card records.

Also lacking were travel locations, dates, times, and detailed receipts. In 21 of the 43 reimbursements we reviewed, employees were reimbursed where travel locations, dates, and times were missing from expense reports. Because reimbursement amounts are based on calculations derived from travel dates and times, we could not determine how expense reimbursement amounts were calculated. In addition, 12 of the 43 trips we reviewed were lacking detailed receipts. Without detailed receipts, we could not determine exactly what was purchased or the business purpose for the expenditure.

Improper Reimbursement Amounts

The Parish reimburses travel expenditures based on per diem rates published in the *Louisiana Travel Guide*. However, in certain situations, department heads have authority to approve higher cost lodging arrangements on a case-by-case basis. Each case must be fully documented as to the necessity and cost effectiveness of alternative options. Documentation must be readily available in the department's expense report files. Of the 43 trips we reviewed, we noted seven instances where employees were reimbursed more than allotted per diem rates for hotels and meals. The Parish was unable to provide documentation to explain the discrepancies. In one instance, a \$276 meal was purchased for multiple guests with no stated business purpose or detailed receipt.

Questionable Travel

Parish officials and employees attend numerous conferences and meetings each year relating to organizations such as the National Association of Counties, the Police Jury Association, and the Government Finance Officers Association. Although the public purpose for attending some events is clear after reviewing travel documentation, it is not apparent for others.

For example, in April 2006, Ms. Randolph, parish president, incurred travel charges totaling \$609 for a trip to participate as a panelist at the Resources for the Future Seminar in Washington, D.C. According to Ms. Randolph, she was paid to speak at the seminar, but she was

³ R.S. 44:36 provides, in part, that all persons and public bodies having custody of any public record shall exercise diligence and care in preserving the public record. When a formal retention schedule has not been executed, public records shall be preserved and maintained for a period of at least three years.

unsure of the exact amount she was paid. According to Resources for the Future officials, Ms. Randolph was paid \$200 to speak at the forum. There is no indication that Ms. Randolph deposited the \$200 into a Parish bank account.

If Ms. Randolph attended the seminar on official parish business, then she may have violated Louisiana Code of Ethics (R.S. 42:1111A) by accepting the \$200 payment and not remitting it to Lafourche Parish. Conversely, if Ms. Randolph was conducting private business then she was reimbursed public funds for expenditures for which she should have personally incurred.

Although the Parish adopted state travel regulations, it does not follow them in several key areas. We recommend the Council review Parish travel practices to ensure it complies with state travel policy. We further recommend that the Parish develop and implement policies and procedures to ensure compliance with the Louisiana Records Retention law (R.S.44:36).

Cellular Phones

During calendar year 2006, the Parish had at least 95 cellular phones and Blackberries issued to officials and employees, which resulted in charges totaling \$56,056, an average of \$4,671 per month. Although the Parish does not have a written cellular phone usage policy, cellular phones and Blackberries are issued to department heads, Council members, and other employees based on need as determined by department heads. Ms. Shannon Chaisson, former finance director, stated that the Parish had a cellular phone contract consisting of 45,000 minutes per month with free direct connect minutes and no roll over minutes. Ms. Chaisson could not provide us with a copy of the contract.

According to Parish personnel, the cellular phone plan includes 45,000 minutes per month so that individuals with high usage were offset by individuals with low usage. During our review, we noted cellular phones issued to employees who rarely travel and are domiciled in local Parish offices. Conversely, we noted individual usage as high as 5,985 minutes in one month, an average of 200 minutes a day over a 30-day period (including weekends). Although the Parish receives bills that are itemized by users, they are not reviewed to ensure that the phones are used only for public purposes.

Finally, finance department employees indicated that the Parish allows Council members to receive an allowance of \$125 per month for cellular phone expenses. In January 2006, the Parish paid \$4,162 to transfer the personal cellular phone accounts of two Council members to the Parish cellular phone plan. This amount included \$1,095 in charges incurred in 2005 as well as \$3,000 (\$1,500 per council member) to advance each member a cellular phone allowance for the year. While reimbursing cellular phone expenses is an acceptable practice, the Parish should refrain from paying expenses before incurred as this practice is prohibited by the Louisiana Constitution. In addition, the attorney general⁴ has opined that public employees should submit

⁴ **AG Opinion 92-857** provides, in part, that Parish Council members (and, by extension, all public employees) should submit receipts, or at a minimum, an adequately documented itemization of expenses actually incurred in the performance of their public duties in order to be reimbursed there from. Otherwise, the expense allowance should be treated as additional compensation, and taxes must be withheld there from. If expense reimbursements are not adequately documented, and are not treated as additional compensation by withholding taxes, the allowances may be in violation of La. Const. (1974) Art. VII, Sec. 14.

receipts, or at a minimum, an adequately documented itemization of expenses actually incurred in the performance of their public duties to be reimbursed. Otherwise, the expense allowance should be treated as additional compensation, and taxes must be withheld. If expense reimbursements are not adequately documented and are not treated as additional compensation by withholding taxes, the allowances may be in violation of Louisiana Constitution (1974) Art. VII, Sec. 14.

The Parish should immediately adopt and implement policies and procedures to govern the use and care of cellular phones to include the following:

1. Issuance to employees based on duties and responsibilities
2. Monthly reviews of cellular phone bills by employees to identify personal calls
3. Reimbursement of personal calls at a flat rate
4. Annual review of the cellular phone contract
5. Discontinue advancing the monthly allowance

Inadequate Records for Part-Time Employee

Mr. Windell Curole is employed on a full-time basis as the general manager of the South Lafourche Levee District (SLLD). From June 28, 1993, to January 9, 2005, Mr. Curole also served as the assistant director for the Parish Office of Emergency Preparedness (OEP). On January 10, 2005, Mr. Curole was appointed as the Parish's Coastal Zone Management (CZM) director while he retained his duties as the OEP assistant director. Mr. Curole's annual salary increased from \$6,024 to \$21,024 for these two part-time positions. Mr. Curole's time sheets do not indicate hours worked or duties performed for each position making it difficult to determine what services were provided to the Parish.

According to Mr. Chris Boudreaux, OEP director, Mr. Curole mainly works as a consultant in the southern part of the parish during hurricanes. According to Ms. Randolph, Mr. Curole's main CZM duties include handling coastal assistance funds and projects, attending monthly meetings to discuss the projects, and overseeing coastal permits. However, Ms. Randolph later informed auditors that the CZM program has never managed any projects because funding was not available until 2007. In addition, we spoke with Mr. Vince Melvin, CZM administrator for the Parish. Mr. Melvin stated that he handles all the coastal permits for Lafourche Parish and that Mr. Curole was rarely in the office.

We reviewed Mr. Curole's time sheets for calendar year 2006 to determine the number of hours worked each week and how those hours were allocated to the different part-time positions held by Mr. Curole. Mr. Curole's time sheets only indicate that he works Mondays through Fridays. Although these time sheets indicate that Mr. Curole's biweekly pay was split between CZM and OEP (72% and 28%, respectively), they do not indicate the number of hours worked nor actual time spent working for CZM or OEP. As a result, we could not determine the hours

worked by Mr. Curole or whether the allocation of his salary for the two part-time positions was accurate.

Mr. Curole stated that his job duties at OEP include helping with the development of emergency plans and advising the parish president during hurricanes. As the CZM director, he coordinates duties with the CZM permit person and works to get laws passed that affect the Parish. Mr. Curole explained that he submits time sheets every two weeks detailing his time for the two positions. He added that he charges two hours daily to CZM and works on a case-by-case basis with OEP.

We recommend that the Parish (1) adopt clearly specified job duties for all employees including OEP and CZM personnel; (2) require all employees to submit detailed time reports to document hours worked; and (3) allocate employee payroll costs from the appropriate funds based on actual hours worked.

Inadequate Records for Parish Vehicles

The Parish maintains a fixed asset report detailing a description of the asset, such as the date acquired, its location, and value. The fixed asset report indicated that as of December 31, 2006, the Parish owned 122 vehicles consisting of cars, trucks, dump trucks, vans, buses, and trailers. Although several of these vehicles are assigned to employees to be driven to and from work and stored at the employees' residences, the Parish does not have policies and procedures for personal assignment and/or home storage of vehicles.

According to Parish management, individual departments make decisions on the assignment of vehicles or whether vehicles are used as pool vehicles. Because some employees are on call 24 hours per day, they are assigned vehicles to take home. As of May 17, 2007, the Parish did not have (1) a policy addressing personal assignment and/or home storage of vehicles; (2) a list of employees who were assigned or home stored vehicles; or (3) a formal agreement with these employees for the assignment and/or home storage of the vehicles. The Parish later provided auditors with a list indicating that 22 vehicles were assigned to employees.

We recommend that the Parish adopt policies and procedures to ensure that public vehicles are only used for public purposes. These policies and procedures should include:

- (1) written criteria detailing the possible need for personal assignment and/or home storage;
- (2) a written agreement with each employee detailing the following: necessity for assignment or home storage, description of vehicle (make, model, license, et cetera), address where the vehicle will be stored, address of the employee's official domicile, distance between home address and official domicile, language indicating that the vehicle shall not be used for personal purposes, language indicating that the employee is liable for all requirements which may be imposed by the Internal Revenue Service, and signed approval by an appropriate supervisor; and
- (3) use of mileage logs for all travel.

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Lafourche Parish Council (Parish) operates under a Home Rule Charter. The charter provides for the President-Council (10 members) form of government. The Parish's operations include regulating the construction and maintenance of roads, bridges, and drainage systems; regulating the sale of alcoholic beverages; and providing for health and welfare of the poor, disadvantaged, and unemployed in the Parish.

The procedures performed during this examination consisted of:

- (1) interviewing employees and officials of the Parish;
- (2) interviewing other persons as appropriate;
- (3) examining selected documents and records of the Parish; and
- (4) reviewing applicable state laws and regulations.

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Management's Response



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Charlotte A. Randolph, Parish President

October 29, 2007

Mr. Steve J. Theriot, CPA
Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Theriot,

Thank you for your letter dated October 24, 2007 and draft report (Appendix A) prepared for our review. We appreciate your office's work and hope that you will recognize our commitment to achieve full compliance with laws, generally acceptable accounting principles, and applicable governmental accounting standards.

We have taken Appendix A and are attempting to compare it to our records. As noted in our meeting of November 5, 2007, Appendix A was short on details and our responses were going to be limited to addressing generalities. The supplemental information provided will go a long way in making proposed changes more effective. With these lists, our response will better address the detail and improve our understanding of the specific detail that the legislative auditors felt was lacking in our recording keeping systems.

In conversation with our Finance Director, Chastity Himel, Ms Himel stated that a thorough internal audit of these listed items will take a little time. We are committed to go through every listed item by the end of the year to provide better documentation, to create a dual filing system exclusive to travel to assist in future audits and to determine whether transactions are in any way inappropriate or illegal.

We will begin immediately reviewing existing policies and creating new ones as recommended in the draft report. This process will concentrate in the area of travel and credit card usage as they seem to be the area of most concern.

The following response follows the format of the report and addresses each heading in the order used in the draft report. With the supplemented information provided on November 6th, we will attempt to address concerns to the degree possible in the required timeframe, but our commitment is to continue our own internal audit and to more thoroughly respond with improved policies, practices and records systems.

Charlotte A. Randolph	Parish President	Mark Atzenhoffer	District 5
Tyrone Williams	District 1	Lindel Toups	District 6
Michael Delatte	District 2	Phillip Gouaux	District 7
Michael Matherne	District 3	Brent Callais	District 8
Tommy Lasseigne	District 4	Daniel Lorraine	District 9

Credit Card Usage

Upon taking office in 2004 there were two credit cards in existence. One was located in the Raceland (Barrios Building) office, held in the Head Start office and used by many employees. The second card had been held in Thibodaux and was handed to the Parish President. In or about the summer of 2004 the Raceland card and the use of charge accounts at various area stores was discontinued. In some instances, across the parish accounts were kept and used in conjunction with our purchase order system to make limited control purchases.

A July 2004 charge out of the Raceland Office proved to be the end of the Raceland card when an unauthorized \$472.50 bus trip (Calco Travel, Inc.- July 27, 2004) for our Community Action Agency families was booked without the authorization of the administration. The employee involved was confronted and eventually resigned her employment.

A new credit card was issued to the Parish President and later cards were issued to the Parish Administrator, the Public Works Director, the Finance Director and the Director of Community Services (Head Start and Community Action). These cards were created in the names of the individuals along with the name of the parish in order to allow for the challenge of individual items. As explained by Capital One (then Hibernia) an account in the name of the agency (Lafourche) alone would not be able to dispute specific charges with the credit card company.

Missing Documentation

Documentation for credit card purchases is required in a manner similar to that of purchase requisitions. The main difference is that most credit card purchases are not processed in advance within the purview of the finance department. In review of credit card bills and in particular the supplemental list provided (Nov 6), we see no evidence of non-business purchases, unnecessary purchases or gratuitous spending with the noted known exception (July 2004 – noted above). The holders of these credit cards have purchase authorization within the realm of the purchases being made. Again without seeing every receipt, we see purchases for fuel, airline tickets, hotel, meals and some online software purchases all within the realm of necessary business purchases.

Receipts are required for credit card purchases in a manner similar to that of requisition purchases. And in a manner similar to that of requisition purchases the only time payments can be made without a receipt would be when receipts are lost. The user is always required to attempt to obtain a copy of the receipt if it cannot be located when the bill arrives. If this is unsuccessful, then the user is required to prepare a memo detailing the purchase and noting that the receipt is lost. (Attachment #1)

It has been the practice to accept the receipt as evidence of and appropriate documentation for a given purchase. Notations stating the business purpose for the purchase have never been required as it would seem that this information was self evident. In some of the receipts pulled, we note that a local might recognize the name of a vendor and know that the establishment is either a restaurant or service station. We see a variety of styles of receipts and agree that some lack sufficient wording to allow an independent outside auditor an unquestionable business purpose.

Much of the credit card usage within parish government is for purposes of booking airline travel, hotel accommodations, and/or conference and meeting registrations. These sorts of items are frequently handled by a few key staff members for the Parish President, the Administrator, Department Heads and/or other employees attending conferences and meetings out of the area.

Receipts for these purchases are signed by the traveler/user and held in folders until the credit card bills arrive. When the bill arrives, receipts are matched to the invoice, missing invoices handled (see above) and card holder is required to sign their section of the credit card invoice. This gives the card holder the opportunity to review their purchases as well as the purchases that they have allowed for others on their card. Unauthorized use of a credit card would readily be exposed upon review by the card holder of the monthly credit card invoice.

Response Goal: As a result of this report, a finance staffer will be designated to review all credit card purchases for purposes of ensuring that each receipt contains evidence of a business purpose, necessity, and reasonableness for the purchase. This staffer will identify, when appropriate, whether prior written approval is present and/or was necessary authorizing related travel for said purchase. When information is not sufficient, the Finance Director will be notified to determine whether proper information can be obtained or whether an invoice needs to be prepared recouping the questionable or incomplete charge. In a similar manner and utilizing lists provided by the Legislative Auditor, finance staffers will review and obtain missing documentation and insert and include this information in vendor folders and in the newly set up travel filing system.

Late Fees and Finance Charges

Late Fees were caused by the payables clerk holding payments to a bi-weekly schedule used in finance for the bulk cutting of checks. In the summer of 2007, the clerk was directed to ensure that invoices are paid before the due dates regardless of the payables schedule. These invoices will be walked over to the bank for payment.

Finance employees have been asked about the practice of not paying the credit card bill until receipts are turned in. This practice seems to date back for over ten years and according to staff was the result of a past audit finding, when the bills were being paid prior to receiving receipts. According to the Finance Director, late arriving receipts have caused finance charges. A backlog of these was cleared during the audit.

Response Goal: Card holders and card users will be required to turn in receipts weekly. A finance staffer will review documentation continually and when a credit card bill arrives most if not all receipts will be present and documentation attached. With the payables clerk cutting checks early to ensure payment prior to deadlines, late fees should not occur.

Personal Purchases

Lafourche Parish had had a long standing tradition of paying spouses registrations and expenses at the annual Police Jury Convention. Reimbursements by the Councilmen were made as a deduction for any other reimbursement requested when and if a councilman sought reimbursement. The practice

evolved in the current administration with the Parish President booking her travel (i.e. airline) accommodations for she and her spouse, George Randolph on the parish credit card when the Parish President was on official business and her spouse accompanied her on these trips. The Parish President has consistently refunded his portion of the trips but was criticized for this practice. Although a policy was never drafted on this topic, the practice of fronting or treating spouses or using the parish credit card for non-employees has been discontinued.

Response Goal: The noted internal review will identify whether or not the practice continues and written policies will be prepared and proposed to the parish council regarding these types of charges.

Unsupported Fuel Charges

Fuel purchases on the parish credit card are a necessary function in the operation of parish government as the parish fuel stations located at the parish field offices are open Monday thru Thursday from 6:00 am to 4:00 pm when the field office employees are present. Access to these facilities after hours or on Fridays and weekends would cause potential security issues and help when the vehicles were in the vicinity of the six (6) field offices. The majority of the 266 fuel purchases have been made by the Parish President. President Randolph has made a point of utilizing private service stations for fuel purchases in order to spread parish dollars in the parish economy and to visit first hand with members of the public.

Fuel receipts are signed by the credit card user and noted as to which departmental fund an invoice should be charged. In the future, policies and procedures will provide that calendars, lists and/or logs will be used to better document the business purpose surrounding the use of parish vehicles.

Response Goal: As a result of this report, a finance staffer will be designated to review all credit card purchases for purposes of ensuring that each receipt contains or has attached evidence of a business purpose, necessity, and reasonableness for the purchase. This staffer will identify, when appropriate, whether prior written approval is present and/or was necessary authorizing related travel for said purchase. When information is not sufficient, the Finance Director will be notified to determine whether proper information can be obtained or whether an invoice needs to be prepared recouping the questionable or incomplete charge. In a similar manner and utilizing lists provided by the Legislative Auditor, finance staffers will review and obtain missing documentation and insert and include this information in vendor folders and in the newly set up travel filing system.

Travel Expenses

As noted in the draft report, prior to 2005, the parish did not have a formal policy related to travel. The current administration recommended and the council adopted the states comprehensive system of travel authorization and reimbursement. It was recognized in the proposing ordinance that there existed some differences in the state system and hierarchy and the parish's considerably smaller organizational chart. It was noted in the ordinance that Lafourche did not have state contracts for travel and accommodations with large travel organizations and conglomerates. The parish embraced

the state travel guide as an improvement over the procedures of the past. The state guide answered many questions regarding reimbursement for parking, taxis, meals and other associated travel expenses. It would appear that the State Travel Guide is in fact used as a guide and not necessarily as a strict and formal policy.

The following are known deviations from the strict compliance of the formal policy:

Records for travel are maintained as a part of all records filed by vendor. This means that travel expenses can be found in a variety of places. When travel is paid by credit card, then the receipts are kept in the credit card folder. When travel is prepaid as in a check cut to a hotel, then the receipt is found under the name of the hotel. When travel is advanced or reimbursed to the employee, then the receipts are found with the authorization or reimbursement forms in the folder under the employee's name.

Response Goal: While this system did not fully comply with the Travel Guide Policy, the receipts are available and records kept in conformance with Records Retention Laws. The idea of a separate and dual filing system for travel was never understood as being necessary and never cited by annual auditors who traditionally reviewed travel in their standard audits. A separate travel filing system will be set up and staff assigned to the establishment and review of travel documentation in accordance with the State Travel Guide as adjusted by parish ordinance.

Travel approval by the Budgetary Head is not specifically mentioned within the travel guide. The only indication of this additional signature is the blank that exists on the authorization form. Lafourche Parish Government has followed the process of requiring Department Head authorization for in-state travel and Administrator or Parish President authorization for out-of-state or overnight travel. Within the administration we have discontinued an earlier requirement to also seek authorization from the Finance Director.

This conscious decision revolves around an attempt to have managers manage their own budget and not rely on the finance department to assist in routine/daily budgetary decisions. Managers need to know what is in their budget and what travel they can allow. This practice is working and we are aware of travel requests that have been denied because of budgetary considerations. In May of 2007, the IT section removed the signature line for the budgetary head (fiscal officer) from the state form.

Response Goal: As it would seem that making managers more responsible for their budgets is working, we will recommend bringing amended forms to the council in order to adjust the policy. The actual form will be reviewed based on the council's decision. As noted earlier, a finance staffer will review the completed travel authorization for accuracy with regard to calculations and rates.

- With regard to use of the states travel authorization form. As noted above, the actual form contained information and blanks that due to the differences in state and parish activities and requirements raised many questions. Although we are confident that travel authorization actually occurred, it appears that the form was not consistently utilized. We

are aware of authorizations made verbally and via email and it is acknowledged that these methods do not provide a sufficient audit trail.

Response Goal: It is our recommendation that the form be modified to reflect its approved use in Lafourche and that the form be updated and approved by council annually. It is my also our intention to hold trainings for all potential travelers on the proper completion and use of these forms.

- With regard to three instances where expense reports were submitted and approved by the same person. Ordinance 3457 states that legislative authorization should come from the Council Chair. Policy and Procedure also states that reimbursements should be approved by a person's immediate supervisor. In the cited instance the council chair is the appropriate individual to authorize travel for anyone within the Legislative Department. Both the Council Chair and the Parish President have the authority to approve their own expense report. As elected officials they have the authority to authorize travel and do not have immediate supervisors to approve expenses.

Response Goal: As noted above regarding creating a travel file system and assigning staff to oversee this function, a finance staffer will review the completed travel authorization for accuracy with regard to calculations and rates, however, if documentation appears complete and accurate, it is not within our policy to require additional approvals for the expenses of the Council Chair or Parish President. A record will be kept noting that they have been contacted in order that any omission or error has been found in order to correct the situation.

- Reimbursement receipts lacking travel locations, dates, times and detailed receipts. The accepted practice within the parish regarding meal receipts has been that all of the names of the parties whose charges present on the receipt are listed on either the front or back of the receipt. Receipts generally provide the location of the given restaurant. The signature of the individual charging and/or seeking reimbursement has generally been accepted as their statement that the meal is appropriately charged to parish government either as a business meal or normally as a charge made appropriate due to the time and location of the meal and the employee is out of town conducting parish business. Ordinance 3457 provides a variance from the standard State Traveler's meal reimbursement in that it deviates from the time requirements for lunches simply stating that meals are reimbursable when travel occurs, "out of the Parish or within the parish when over 30 miles away from a person's domicile that extend through lunch."

Response Goal: As a result of this report, a finance staffer will be designated to review all travel purchases for purposes of ensuring that each receipt contains or has attached evidence of a business purpose, necessity, and reasonableness for the purchase. This staffer will identify, when appropriate, whether prior written approval is present and/or was necessary authorizing related travel for said purchase. When information is not sufficient, the Finance Director will be notified to determine whether proper information can be obtained or whether an invoice needs to be prepared recouping the questionable or incomplete charge. In a similar manner and utilizing lists provided by the Legislative Auditor, finance staffers will review and obtain missing documentation and insert and include this information in vendor folders and in the newly set up travel filing system.

Improper Reimbursement Amounts

The 2007 amendment to the state's Travel Guide defining suburbs illustrates the never ending need to clarify the intent and detail of the guide and therefore the policy. The adoption of the travel guide has proved to be an improvement on what existed before, but as a policy it is filled with detail that is not applicable to parish government causing confusion for guide users.

Response Goal: As noted above regarding creating a travel file system and assigning staff to oversee this function, a finance staffer will review the completed travel authorization and expense reimbursement forms for accuracy with regard to calculations and rates. When information is not sufficient or inaccurate on a travel authorization, the staffer will bring the correction to the attention of the traveler and the authorizing parties. When information is not sufficient or inaccurate on a request for reimbursement, the staffer will bring the correction to the attention of the person making the request. When necessary the Finance Director will oversee the collection of inaccurate reimbursements or credit card charges that exceed authorized levels.

In a similar manner and utilizing lists provided by the Legislative Auditor, finance staffers will review past transactions and bring inconsistencies to the attention of the Finance Director. When necessary the Finance Director will oversee the collection of inaccurate reimbursements or credit card charges that exceed authorized levels.

The example noted will serve as an example again as we have confirmed that a check was received by Ms Randolph and not remitted to the parish account. Ms Randolph has prepared a check to the parish in the amount of \$200 and stated that she was not aware that this stipend needed to be forwarded to the parish. (Attachment #2)

Travel Policy in General

It is clear that the adoption of the State Travel Guide was an improvement over the lack of a policy that existed prior. But it is also clear that the guide might best be used as a guide with specific sections adopted as policy and leaving other sections out. This would allow for a more comprehensive and auditable policy that reflects the needs and responsibility of parish government.

Cell Phone

The number of cell phones issued and used by parish government has rollercoasted over the past few years. We expect that this will continue into the future as needs change and are identified by different prospectives every day. A recent example of an increase in number is the Clerk of Court requesting cell phones for polling precincts. These 30 cell phones are used only a few days a year and are boxed and kept at the Clerk's office between elections. The need for these phones has been questioned and answered by many. Mobiletel once provided this service free to the parish, but this service was not continued by Alltel, a national conglomerate that bought out our local cell phone vendor. Land lines are not always available at polling precincts, and with land lines many locations refuse to accept the liability of potential long distance charges. Parish employee cell phones were collected and distributed to polling precincts at one time, but the disruption for employees before and after elections proved to be too much to continue the practice. The bottom line currently is that prepaid cell phones are

currently the best method of assuring that when there are issues at a polling location on election-day, these issues must be addressed immediately and voters not turned away.

The high number of cell phones also provides equipment operators contact with the office and help when they are working in remote locations. It provides custodian with a safety net when they have to enter buildings at 5:00 AM or bus driver emergency assistance when they drive three and four year olds to and from Head Start. Many phones admittedly are rarely used and that is a good thing because use normally means trouble.

Many phones are assigned to individuals who have desk jobs. But most of these people do travel for official parish business and pooling phones doesn't provide for necessary communications. Some cell phones provide communication when employees are in the parish buildings before or after normal working hours. When the switch board is forwarded to the answering service, many employees who are diligently conducting parish business are left unreachable.

State contract documentation is attached. (Attachment #3) With regard to invoices not being reviewed, we would agree that they should be reviewed by each individual and/or supervisor for excessive personal use. While a formal page by page review may not take place, finance often brings phone use issues to the attention of the administration. This cursory review has caused changes in plans, disciplinary action and requests for reimbursement from employees charged with excessive or unauthorized use.

Also attached are listings (Attachment #4) of the high users which for the most part are elected officials who have a duty to answer the calls of constituents. The electorate should weigh in to whether their cell phone minutes are acceptable or excessive.

Cell Phone Advances

We are reviewing the evolution of what was originally a reimbursement for councilman for cell phone charges versus advancing the cost to their personal cell phone accounts. We would agree that reimbursement of an expense (up to \$125 for councilmen) would be a preferred practice.

Cell Phones in General

The finance department does review the parish cell phone deal(s) more often than annually. Pool minutes and unlimited packages for certain users seem to be the least costly bundling of parish cell phone that meets the cell phone needs. The issuance of cell phones are in fact based on duties and responsibilities along with considerations made for safety and necessary communications.

Response Goal: It is agreed that additional reviews are necessary and appropriate and that excessive personal use should not be tolerated and arrangements made for reimbursement to the parish when this occurs. It is also our intention that the advancing of the monthly allowance will not continue.

Records for Part-Time Employees

As noted in the legislative report, Windell Curole has served on a part-time basis since 1993. His services have been very useful, appreciated and well recognized by the Lafourche Community. He is contacted by media and considered a local expert on storms and the emergency processes necessary to be prepared to the degree that the public can be prepared. Since 2005, Chris Boudreaux has been the OEP Director. The parish has increased the size of his staff and linked the OEP office with our office of Risk Management. With this growth, Mr. Boudreaux has not had to rely on Mr. Curole on a daily basis to the degree that OEP Directors of the past have had to. With this said, we will review and discuss the usefulness of maintaining the current organization and find better ways to document Mr. Curole's actual time in the area of emergency preparedness.

The following is a quick list of tasks/issues that Mr. Curole has been involved with on behalf of the Lafourche Parish Office of Homeland Security and Emergency Preparedness:

- Congressional testimony on the National Hurricane Center
- Periodic discussion with congressional aids on evacuation issues
- As a member of the Coastal Protection and Restoration Authority, to speak on emergency issues
- Discuss with computer modeler the accuracy of SLOSH
- Communicate and discuss hurricane issues (probability, intensity, global warming) with hurricane researchers
- Provide press releases and radio and television on emergency issues
- Promote better construction to deal with wind and flooding. *Elevation is the salvation to inundation.*
- Provide legislation advise to out senator and representative on emergency legislation
- Meet with the Southeast Task Force on hurricane issues

Also, in 2005, Mr. Curole was asked to assist in the enhancement of our CZM Office located in Galliano and within a few miles of Mr. Curole's Levee District Office. The understanding was that the CZM Assistant/Permit Inspector would handle day to day permits that passed through the parish permit office (coastal management side) and that Mr. Curole would handle project development and the restoration side of the Coastal Zone Program. Management and Restoration are terms designated by the Louisiana Department of Natural Resources and management does not for purposes of CZM refer to the oversight of the office.

The Coastal Restoration side of CZM involved interaction with five federal and state agencies and a barrage of meetings outside of the local office. As Mr. Curole already had a fully functioning physical office and the Levee District approved of his additional services to the parish and so a separate parish office was not necessary. The then assistant was instructed to assist Windell Curole in relaying any mail or messages from the parish office to the Levee District office. Coastal Restoration involves

attending meetings and representing the parish in Baton Rouge, New Orleans, Lafayette, Houma and wherever these meetings are scheduled. Mr. Curole regularly meets with the Corp of Engineers, the Governor's Office of Coastal Activities, the LA Dept of Natural Resources Coastal Restoration Division, the US Natural Resources Conservation Service, and a variety of additional federal and state agencies in the development of the parish's restoration effort.

The recent battleground has been in Washington, D.C., and along with the Parish President, Mr. Curole has represented us in our nation's capital as we prepare for approximately \$10 million in Energy Bill dollars over the next 10 years which are expected to begin arriving in January/February of 2008. In the Energy Bill, Lafourche is involved in a partnership with Plaquemine and Jefferson Parishes for another \$33 million of funding coming from the state's portion of the Energy Bill. The recently passed Water Resource Development Bill approves over \$200 million in LCA projects that effect Lafourche Parish's shoreline and freshwater source.

While Mr. Vince Melvin's statement that Windell Curole rarely in the office (parish's Galliano CZM Office), may be true. It is a good thing, because we do not pay Mr. Curole to sit at the office, we pay him to interact with federal and state agencies/funders to develop a restoration program in Lafourche Parish. With this said, we will review and discuss the usefulness of maintaining the current organization and find better ways to document Mr. Curole's actual time in the area of coastal restoration.

The following represents tasks/issues that Mr. Curole has been involved with on behalf of the Lafourche Parish Coastal Zone Program:

Coastal Zone Management (CZM) Coordinator

- Local contact on Coastal Impact Assistance Program(CIAP)
- Coordinate plan and attend Lafourche CZM meetings
- Provide coastal issues advice to media and non-profit organizations who deal with coastal issues
- Meet and advise non-profit organizations on coastal issues
- Discuss and meet with state, federal, local and individuals on coastal issues
- Speaker to many organizational meetings on coastal issues, locally, statewide and nationally
- Work on national and state legislation on coastal issues
- Meet and discuss with Department of Natural Resources permit issues affecting our marshes

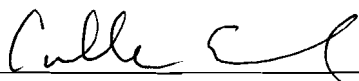
Response Goal: In moving this forward, we agree that the parish needs to review and if necessary existing job duties for the Coastal Zone Administrator position in particular considering that they were drawn with a full-time administrator in mind. Effective the pay period beginning November 3, 2007, Mr. Curole will be required to document actual hours and list specific activities, functions, meetings attended on behalf of Lafourche Parish divided by funds. (Attachment #5)

Inadequate records for Parish Vehicles

In the current term, Lafourche has reduced the number of vehicles taken home by employees. Currently take home vehicles are limited to those employees who are subject to call on a 24 hour basis. And unlike sheriff's deputies who are allowed to use their vehicles for personal use, parish employees understand that while incidental use is permitted, their vehicles are expected to be kept at home and available for parish business. Like the Sheriff, the Parish President is on duty 24 hours a day/7 days a week/365 days a year. While not having a written policy, the parish expects that take home vehicles will be kept in a place that is relatively safe and that the vehicles will be maintained in good order. The caliber and responsibility of our employees is evident and considered before take home vehicles are assigned. In the current term, the fleet has been drastically updated. Employees take pride in their take home vehicles and reminisce on the stories of the aged vehicles that have been replaced.

Response Goal: In light of the legislative auditor's report, the parish will consult with the Sheriff's Office, the Assessor, Clerk of Court and District Attorney's Office to gather and develop sound policies regarding the use of and records logged and kept on and for parish vehicles.

Sincerely,



Cullen Curole
Parish Administrator

Tommy Lasseigne, Council Chairman

Sheila Boudreaux, Council Clerk

MEMORANDUM

TO: Finance Department

FROM: Brent Callais
Councilman, District 8

DATE: May 8, 2007

RE: POLICE JURY ASSOCIATION CONVENTION

As per your request, on Thursday, February 22nd, and Friday, February 23rd I had hotel reservations at the Courtyard Lafayette Airport in Lafayette, Louisiana, when attending the Police Jury Association Convention.

All hotel fees for the two nights were paid for by the Parish President with the parish credit card.

If you have any questions regarding the above, please feel free to contact me at 438-4120.

\$279.81

Charlotte A. Randolph Parish President
Tyrone Williams District 1
Michael Delatte District 2
Michael Matherne District 3
Tommy Lasseigne District 4

Mark Atzenhoffer District 5
Lindel Toups District 6
Phillip Gouaux District 7
Brent Callais District 8
Daniel Lorraine District 9


Attachment #1

GEORGE J OR CHARLOTTE A RANDOLPH

1 [redacted]
84-110/654

PAY TO THE ORDER OF

Lafayette Parish Government *11/5/07* DATE
two hundred and 00/100 \$ *200.00*

DOLLARS  Security Features Details on Back

Community Bank
LAROSE

www.cbexpress.com
1-800-391-3758

EXPRESS 50 GOLD CHECKING

FOR

Charlotte Randolph

[redacted] [redacted] [redacted]

© HARLAND 2002

Contract Notes - Contract # 406569**Contract Notes:**

THIS IS A NON-MANDATORY USE CONTRACT.

THIS A T & T CONTRACT IS THE RESULT OF A REQUEST FOR PROPOSAL (RFP) BY AN ALLIANCE OF 15 WESTERN STATES, WSCA CONTRACT 10-00115. THE PRODUCTS INCLUDED IN THIS CONTRACT ARE FOR CELLULAR DEVICES AND SERVICES ONLY. RENTAL EQUIPMENT AND BLACKBERRIES ARE EXCLUDED FROM THIS CONTRACT. CINGULAR IS AN "ON-LINE" CONTRACT. HOWEVER, PURCHASING "ON-LINE" IS NOT PERMITTED AT THIS TIME. CHANGES TO EXISTING SERVICE, UPDATED INFORMATION TO AN ACCOUNT, ETC. WILL BE MAINTAINED "ON-LINE" BY THE USING AGENCY. AGENCIES ARE TO CONTACT PAT WAGUESPACK AT (225) 368-4811 FOR A USER NAME AND LOGIN. THE WEB-SITE ADDRESS FOR A T & T IS [HTTPS://BUSINESS.ATT.COM.BUSINESS](https://business.att.com.business). A T & T OFFERS A 20% DISCOUNT OFF MONTHLY SERVICE CHARGES ON VOICE AND DATA PLANS, 50% DISCOUNT OFF NATIONAL CONTRACT REFERENCE PRICE WITH A LIMITED SELECTION OF BASIC PHONES AT NO COST, AND 20% DISCOUNT FOR ACCESSORIES. FOR NEW ACTIVATIONS, A \$50 DISCOUNT APPLIES. AGENCIES ARE TO PRINT A QUOTE AND SUBMIT AN ORDER ALONG WITH THE QUOTE TO THE CONTRACTOR OR BY FOLLOWING INTERNAL AGENCY PROCEDURES CURRENTLY IN PLACE FOR PLACING ORDERS FOR EQUIPMENT, ACCESSORIES AND SERVICES. THE CONTACT PERSONS FOR CINGULAR ARE: LYNN SNELL AT (225) 368-4815 OR SYBIL BROWN AT (504) 451-1292. QUOTES WILL BE VALID FOR A MINIMUM OF 30 DAYS. IN THE EVENT YOU ARE UNABLE TO OBTAIN THE INFORMATION OR SERVICE NEEDED FROM THE ABOVE CONTACT, PLEASE CALL SHERRI NASH AT (865) 607-2330.

A 30 DAY WRITTEN NOTICE MUST BE PROVIDED TO THE CONTRACTOR PRIOR TO CANCELLATION OF SERVICE.

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Wireless Voice and Data Solutions

Lafourche Parish Council

John L. Telford

Corporate Account Executive



The Cingular, the new AT & T Advantage

Largest Wireless Provider in North America

- 61+ million subscribers
- Financial stability of AT&T

Trusted Leader in BlackBerry

- Cingular has provided BlackBerry service longer than any national wireless carrier, with 15+ yrs experience in wireless data
- Largest free-roaming, digital data coverage area in the country
- Cingular BlackBerry devices carried by the President of the United States, U.S. Congress, and more than half of the Fortune 1000 companies

Largest Nationwide Wireless Digital Data Coverage

- Data coverage area equal to voice coverage
- Extensive rural & metropolitan coverage

Cingular Voice & Data Plans

- Free nationwide roaming & long distance
- Unlimited nationwide mobile-to-mobile calling



Suggested Cellular Pricing Plan

GSM NBI Pool Plan

Plans Include: No Roaming and No Long Distance in the U.S.
Unlimited expanded Cingular Mobile-to-Mobile on every line
Unlimited Nights and Weekends
Call Forwarding, Caller ID, Call Waiting, Detail Billing and Basic Voice Mail

Cingular National Cross Market (NBI) Pool Plan

	Minutes	Cost	
100 users for 450 minutes @ \$ 44.99	45,000	\$ 4,499.00	
Less 20% discount (<i>\$35.99</i>)		<u>\$ 899.80</u>	<u>\$ 3,599.20</u>

* Unlimited data @ \$ 35.99 each per unit

This proposal is valid until April 20, 2007

* *Activation fees waived under WSCA.
shipping charges (2-day delivery) also waived*

**Lafourche Parish Government
Nextell Bills
3 Month Review**

Period	Phone	Minutes Used	Charges
10/26/06 - 11/26/06	Brennan Matherne	645	60.44
	Ray Cheramie	1289	17.67
	Charlotte Randolph	1218	60.44
	Cullen Curole	792	60.44
	Tommy Lasseigne	4130	94.02
	Brent Callais	4976	94.02
	Danial Lorraine	1376	60.44
	Tyrone Williams	4165	133.96
	Sheila Boudreaux	661	17.67
11/26/06 - 12/25/06	Danial Lorraine	1912	60.44
	Tyrone Williams	4019	127.85
	Windell Curole	644	55.49
	Charlotte Randolph	1102	60.44
	Cullen Curole	1045	60.44
	Tommy Lasseigne	3965	94.02
	Brent Callais	3758	98.33
	Ray Cheramie	1366	17.67
	Brennan Matherne	965	60.44
12/26/06 - 01/25/07	Brennan Matherne	925	60.46
	Ray Cheramie	1358	17.67
	Wayne Bonvillain	534	17.67
	Shannon Chiasson	820	63.71
	Chris Boudreaux	517	94.06
	Windell Curole	638	55.51
	Charlotte Randolph	1017	60.61
	Cullen Curole	689	60.46
	Mike Delatte	860	94.06
	Tommy Lasseigne	5407	94.06
	Brent Callais	4125	94.06
	Danial Lorraine	2048	60.46
	Tyrone Williams	3591	127.92
01/26/07 - 2/25/07	Brennan Matherne	988	60.46
	Ray Cheramie	1361	17.67
	Wayne Bonvillain	594	17.67
	Shannon Chiasson	1110	63.71
	Chris Boudreaux	554	94.06
	Charlotte Randolph	1150	64.61
	Cullen Curole	1127	60.46
	Mike Delatte	712	94.06
	Tommy Lasseigne	4442	94.06
	Brent Callais	3650	97.74
	Danial Lorraine	2514	60.46
	Tyrone Williams	2915	135.49
	Jerome Danos	526	22.62
	02/26/07 - 3/25/07	Brennan Matherne	926
Chris Landry		523	53.11

	Ray Cherie	2058	17.67
	Steve Folse	103	17.67
	DPW Office Phone	585	17.67
	Chris Boudreaux	788	94.06
	Charlotte Randolph	1405	60.76
	Cullen Curole	566	60.46
	Mike Delatte	1149	94.06
	Tommy Lasseigne	5479	94.06
	Brent Callais	3654	94.06
	Daniel Lorraine	2763	60.46
	Tyrone Williams	3019	232.79
	Sheila Boudreaux	531	19.51
	Jerome Danos	590	24.46
3/26/07 - 4/25/07	Brennan Matherne	887	60.61
	Chris Landry	579	4.25
	Ray Cherie	1954	17.72
	Terry Arabia	705	51.41
	Glenn B	565	17.72
	Gary Washington	519	17.72
	Wayne Bonvillain	598	17.72
	Shannon Chiasson	1396	63.87
	Chris Boudreaux	777	94.3
	Charlotte Randolph	1724	61.23
	Cullen Curole	1403	60.61
	Mike Delatte	893	94.3
	Tommy Lasseigne	4721	94.3
	Brent Callais	4771	94.3
	Daniel Lorraine	2575	60.61
	Tyrone Williams	2379	137.08
	Sheila Boudreaux	516	2.02
	Jerome Danos	759	22.67
5/26/07 - 6/25/07	Mike Delatte	242	0.00
	Tommy Lasseigne	3,976	307.76
	Daniel Lorraine	1,790	225.05
7/26/07 - 8/25/07	Mike Delatte	1,043	13.60
	Tommy Lasseigne	4,958	1,081.20
	Daniel Lorraine	2,570	710.80
8/26/07 - 9/25/07	Mike Delatte	1,129	45.20
	Tommy Lasseigne	5,165	1,125.20
	Daniel Lorraine	2,845	750.40

**Lafourche Parish Government
AT&T Cell Phone Bills
3 Months**

Billing Cycle	Over 450 Pooled Minutes	Overage	Fee Assigned (Not Billed Unless Over Plan Minutes)
04/18/07 - 05/11/07	Brent Callais	231	57.75
5/12/07 - 6/11/07	Brent Callais	1616	404.00
	Ms. Randolph	178	44.50
	Wayne Breaux	125	31.25
	Wayne Bonvillian	19	4.75
	Shannon Chiasson	20	5.00
6/12/07 - 7/11/07	Brent Callais	1553	388.25
	Ray Cheramie	25	6.25
	David Poincon	293	73.25
	Jerome Danos	52	13.00
	Brennan Matherne	268	67.00
	Ms. Randolph	407	101.75
	Stacy Savoy	69	17.25
	Wayne Breaux	6	1.50
	Wayne Bonvillain	143	35.75
	Shannon Chiasson	56	14.00
07/12/07 - 8/11/07	Brent Callais	1870	467.50
	Ray Cheramie	150	37.50
	Terry Arabie	293	73.25
	Chris Boudreaux	102	25.50
	Jerome Danos	41	10.25
	Brennan Matherne	58	14.50
	Ms. Randolph	491	122.75
	Stacy Savoy	99	24.75
	Wayne Breaux	122	30.50
	Wayne Bonvillian	277	69.25
8/12/07 - 9/11/07	Brent Callais	1813	453.25
	Tyrone Williams	391	97.75
	Ray Cheramie	239	59.75
	Bayou Blue Supervisor	145	36.25
	Chris Boudreaux	82	20.50
	Brennan Matherne	31	7.75
	Ms. Randolph	275	68.75
	Stacy Savoy	349	87.25
	Wayne Breaux	141	35.25
	Wayne Bonvillain	191	47.75
9/12/07 - 10/11/07	Brent Callais	1459	364.75
	Tyrone Williams	608	152.00
	Ray Cheramie	113	28.25
	Terry Arabie	76	19.00
	David Poincon	246	61.50

Chris Boudreaux	47	11.75
Ms. Randolph	340	85.00
Wayne Breaux	289	72.25

Fund(s): General

Lafourche Parish Council

Pay Period Ending: 11/2/2007

Department(s): OEP & CZM

Payroll Time Sheet

Approved By: *Cullen Curole*

EMPLOYEE NAME	EMPLOYEE SIGNATURE	FILE NUMBER	S 20	S 21	M 22	T 23	W 24	T 25	F 26	S 27	S 28	M 29	T 30	W 31	T 1	F 2	REG. HRS	LUMP SUM
Curole, Windell 28% OEP 4170-10	<i>Windell Curole</i>	187	X	X						X	X							\$225.54
72% CZM 4006-05			X	X						X	X							\$579.97
	1814611 Coastal Zone Management																	
TOTAL																		805.51

H - Holiday
E - Emergency

S - Sick Leave
C - Civil Leave

V - Vacation
M - Military Leave

LWOP - Leave Without Pay

Effective November 3, 2007 actual hours will be maintained by employee and reported in order to comply with the findings of the 2007 Legislative Auditor.

Cullen Curole
Cullen Curole
Parish Administrator

Dated: November 8, 2007