

CITY OF OPELOUSAS



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COMPLIANCE AUDIT  
ISSUED JULY 19, 2006

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July 19, 2006

**HONORABLE ANNA C. SIMMONS, MAYOR,  
AND BOARD OF ALDERMEN  
CITY OF OPELOUSAS**  
Opelousas, Louisiana

We have audited certain transactions of the City of Opelousas (City) in accordance with Title 24 of the Louisiana Revised Statutes. Our audit was performed to substantiate or refute allegations of improprieties at the City.

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 City's financial statements or system of internal control nor assurances as to compliance with laws and regulations.

The accompanying report presents our findings and recommendations as well as management's response.

Respectfully submitted,

Steve J. Theriot, CPA  
Legislative Auditor

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OPELOUSAS06

	Page
Findings and Recommendations:	
Undocumented Expenditures.....	3
Improper Travel Expenditures.....	4
Weak Travel Policies and Procedures .....	7
Funds for Christmas Party Improperly Collected.....	8
City Funds Improperly Used for Promotional Items .....	9
Background and Methodology.....	11
Management’s Response .....	Appendix A



The City of Opelousas (City) management failed to ensure the proper documentation of \$12,287 in expenditures on the City's credit card and additionally incurred \$194 in late fees associated with the credit card. Mayor Anna Simmons and her assistant, Ms. Monica Semien, personally received \$862 and \$190, respectively, from out-of-city conference providers as reimbursement for mileage and meals that were actually paid for by the City. Mayor Simmons and Ms. Semien failed to remit these funds to the City for deposit. Louisiana law prohibits public officials from receiving anything of economic value from third parties in the performance of their public duties, such as travel expense reimbursements. Mayor Simmons and Ms. Semien also charged meals to the City credit card totaling \$308 and \$209, respectively, on days when their meals were paid for through City per diems. The cost of these meals was only partially reimbursed, leaving a balance due of \$128 for Mayor Simmons and \$29 for Ms. Semien.

Ms. Semien improperly purchased door prizes worth \$369 for the City's 2005 Christmas party with City funds. Ms. Semien also accepted \$2,050 from local businesses for this same Christmas Party. The Louisiana Code of Governmental Ethics appears to prohibit the acceptance of such donations. The City also improperly spent \$3,107 on promotional items with Mayor Simmons' name imprint. Louisiana law<sup>1</sup> appears to prohibit the use of public funds for advertisements containing the name of a public official unless required by law or in the furtherance of the agency's functions and duties.

### **Undocumented Expenditures**

In December 2003, the City acquired a credit card in the name of Mayor Anna Simmons. Between December 12, 2003 and February 6, 2006, goods and services totaling \$12,287 were purchased using this card. Most of the purchases are travel-related expenses such as hotel rooms, conference registration fees, and meals. According to Mayor Simmons, she used the card for travel and other expenditures for the Executive Department and occasionally for other departments.

A review of the City's accounts payable files shows the only supporting documentation for credit card purchases are the monthly credit card statements. There are no detailed receipts or invoices to support the purchases. In addition, the City paid six late fees totaling \$194.

According to Ms. Semien, she sent the supporting receipts and invoices for the credit card to Town Clerk Francis Carron. Ms. Carron disputes this saying her office received only the credit card statements with no supporting documentation. According to Ms. Carron, because of the lack of documentation she stopped signing payment checks for the credit card; however, one of her assistants used her signature stamp to sign the checks. Without detailed documentation, the City is unable to substantiate that these charges were made for valid City business and in accordance with City policy.

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<sup>1</sup> **R.S. 43:111.1** No public funds shall be used in whole or in part for the payment of the cost of any advertisement containing therein the name of any public official whether elected or appointed; provided, however, that the provisions of this section shall in no case be construed to apply to advertisements or notices required or authorized by law to be published or to any advertisements placed by any public agency or body authorized by law to advertise in the furtherance of its functions and duties.

## **Improper Travel Expenditures**

The City's travel policy requires reimbursements to be paid based on documentation submitted by employees. The reimbursements cover all necessary travel expenses including meals, mileage, parking, and work-related telephone calls. The reimbursable expenses are recorded on travel reimbursement forms, signed by the employee and his/her supervisor, and submitted to the Accounting Department within 10 days of his/her return. Meal reimbursements do not require supporting documentation because employees receive a fixed amount for meals each day. Meals are reimbursed at \$45 a day for overnight travel and \$35 a day for any fraction of a day. All other travel expenses, including hotel expenses, require supporting receipts and invoices.

### Mileage Reimbursements on VISTA Trips

Between July 19, 2004, and July 22, 2004, Mayor Simmons attended a training seminar for Volunteers in Service to America (VISTA) supervisors in Washington, D.C. The seminar was sponsored by the Corporation for National and Community Service (CNCS), which paid hotel, meal, and travel expenses for Mayor Simmons. Mayor Simmons drove to this event in a City-owned vehicle and purchased gas for this trip with City credit cards. Mayor Simmons signed a travel voucher to CNCS that included \$836 for roundtrip mileage from Opelousas to Washington, D.C. The CNCS paid Mayor Simmons for this mileage approximately three months after her return. Since the Mayor used the City's vehicle and credit cards, she did not incur mileage expense; therefore, the \$836 payment from CNCS to the Mayor should not have been retained by the Mayor but rather deposited into the City's bank account.

Ms. Semien attended a VISTA training conference in New Orleans between September 21, 2004, and September 24, 2004. Ms. Semien requested and received travel expense reimbursement from the City that included the roundtrip mileage. The CNCS provided hotel, meal, and travel expenses for Ms. Semien. Ms. Semien signed a travel voucher to CNCS that included a \$117 mileage reimbursement for roundtrip travel from Opelousas to New Orleans. The CNCS paid Ms. Semien for this mileage approximately two weeks after her return. The \$117 payment from CNCS to Ms. Semien should not have been retained but rather deposited into the City's bank account.

When presented with the results of this audit, both Mayor Simmons and Ms. Semien fully reimbursed the City \$836 and \$117, respectively, for these duplicated mileage reimbursements.

### Meal Reimbursements on VISTA Trips

Mayor Simmons also claimed meal reimbursements from CNCS and the City for the VISTA Conference in Washington, D.C. The CNCS provided meals to the participants of this conference beginning with dinner on July 19, 2004, to lunch on July 22, 2004. Mayor Simmons requested and received \$90 meal per diem from the City for July 19 and 22, the days of travel to and from the conference. Mayor Simmons also submitted a travel voucher to and received from CNCS \$26 for lunch on July 19, 2004, and dinner on July 22, 2004. The \$26 payment from CNCS to Ms. Simmons should not have been retained but rather deposited into the City's bank account.

Ms. Semien attended VISTA conferences in New Orleans, Louisiana, between September 21, 2004, and September 24, 2004, and Albuquerque, New Mexico, between November 11, 2003, and November 14, 2003. The CNCS provided meals for the participants at both conferences. Ms. Semien was given a meal per diem by CNCS for her travel time to and from both conferences. Ms. Semien received \$57 for the New Orleans conference and \$16 for the Albuquerque conference in this manner. These meal per diems from CNCS came on the same days that Ms. Semien requested and received the \$45 meal per diems from the City. The \$73 payment from CNCS to Ms. Semien should not have been retained but rather deposited into the City's bank account.

When presented with the results of this audit, both Mayor Simmons and Ms. Semien fully reimbursed the City \$26 and \$73, respectively, for these duplicated meal reimbursements.

### Meal Purchases With a City Credit Card

Between December 12, 2003, and November 28, 2004, Mayor Simmons incurred \$186 in restaurant and room service charges billed to her hotel room and paid for with the City's credit card. The charges were related to four separate conferences: the National League of Cities Conference in Nashville, Tennessee; the Gulf South Idea Exchange & Alliance Program in Biloxi, Mississippi; the VISTA Conference in Washington, D.C.; and the Louisiana Municipal Black Caucus Meeting in New Orleans. The charges correspond to days that Mayor Simmons received the \$45 meal reimbursement.

Between December 9, 2003, and May 2, 2004, Ms. Semien incurred \$87 in restaurant and room service charges billed to her hotel room and paid for with the City's credit card. The charges were related to two conferences: the National League of Cities Conference in Nashville, Tennessee, and the National Conference of Black Mayors in Philadelphia, Pennsylvania. Again, these charges correspond to days on which Ms. Semien received the \$45 meal reimbursements and are therefore reimbursement to Ms. Semien for meal expenses she did not incur.

During their attendance at the VISTA Conference in Washington, D.C., Mayor Simmons purchased meals with a City credit card for herself and Ms. Semien that duplicated the \$45 meal per diems they requested and received from the City upon return from this trip. The total value of these meals was \$244. Because the available documentation did not describe how much Mayor Simmons and Ms. Semien each spent on the meals, we divided the total amount, \$244, in half with Mayor Simmons and Ms. Semien each being responsible for \$122 of the total cost.

The duplicate meal reimbursements incurred by Mayor Simmons and Ms. Semien are \$308 (\$186 + \$122) and \$209 (\$87 + \$122), respectively. The charges should not have been incurred and should be reimbursed to the City. However, according to Mayor Simmons and Ms. Semien, they reimbursed these funds to the City.

Reimbursements to the City for Meals

According to Mayor Simmons and Ms. Semien, they reimbursed the City for the meals that conflicted with the meal per diems they received. They reimbursed the City for these meals in one of two ways--some meal expenses were paid directly to Town Clerk Francis Carron and the rest were paid by not claiming all of the meal per diems owed to them.

According to Ms. Carron, she may have received reimbursements from Mayor Simmons and Ms. Semien for personal expenses; however, any funds she collected in this manner would have been deposited into the travel account. Our review of this account showed no deposits for reimbursement of meals by Mayor Simmons or Ms. Semien.

Our review of the travel reimbursements for Mayor Simmons and Ms. Semien shows two trips--the National Conference of Black Mayors in Philadelphia, Pennsylvania, and the VISTA Conference in Washington, D.C.--where they each did not claim two days of meal per diems they were entitled to receive.

The value of the meal per diems not claimed was \$180 each for Mayor Simmons and Ms. Semien. The \$180 does not, however, fully account for the value of the duplicated meals by Mayor Simmons and Ms. Semien. The amount still owed by Mayor Simmons is \$128 (\$308 - \$180) and Ms. Semien is \$29 (\$209 - \$180).

When presented with the results of this audit, both Mayor Simmons and Ms. Semien fully reimbursed the City \$128 and \$29, respectively, for these duplicated meal reimbursements.

Additional Duplicated Credit Card Meals

Our review of the credit card purchases also shows nine other meal expenses charged to the card during out-of-city travel. According to Mayor Simmons, these were business meals. However, the documentation did not include the participants or business purpose for the meals, and therefore, we cannot determine if the value of the business conducted was commensurate with the meal expenses. The City officials attending the conference included Mayor Simmons, Ms. Semien, and various aldermen. According to Mayor Simmons, several private businesspeople and state officials participated in some of these meals. None of the City officials appear to have reduced their meal per diems to account for participation at these business meals. Since it is unclear precisely which City officials attended the nine meals, we cannot specify an amount owed by each official.

Improper Registration Fees

The City's travel policy specifically states that "no reimbursement will be made for the spouse's expenses." However, the City paid \$250 in conference registration fees for the spouses of Mayor Simmons, Alderman Joseph Charles, Alderman Gregory Castain, Alderman Huey Hawkins, and Alderman Leroy Payne. These registration fees were for the National League of Cities Conference in Nashville, Tennessee. The payments appear to be a violation of the City's travel

policy and Article 7 Section 14 of the Louisiana Constitution, which prohibits the donation of public funds.

### **Weak Travel Policies and Procedures**

The City's travel policy does not offer clear guidance in several areas. These include proper approval for travel; meal reimbursements when conference registration fees include meals; meal per diems that conflict with other City supplied meals; the proper manner of recording reimbursable mileage; and use of City credit cards for travel expenses.

Neither the City's travel policy nor its purchasing regulations give proper guidance on how travel reimbursements are to be submitted and approved. The practice appears to be the submission of a check request supported by a travel reimbursement form although this is not specified in City policy. It is unclear who is responsible for completing and authorizing the check request. During our review, we noted instances where Mayor Simmons' receptionist signed the check request form as the "requester" and Mayor Simmons signed the check request as the "authorizer" for her own travel. Historically, the City clerk reviews and approves travel expense reimbursements. However, this practice is not part of the City's written travel policy.

Based on our review, we noted several instances where City officials claimed and received meal reimbursements for attendance at conferences where meals were provided by the conference sponsors. For example, Ms. Semien attended a VISTA Training Seminar in Albuquerque, New Mexico. The conference sponsor, CNCS, provided three meals a day for the two days of the conference. Ms. Semien claimed the \$45 per day meal reimbursement from the City for each of these two days. According to Ms. Semien, the meals provided did not appeal to her, and she did not eat them. The City's travel policy does not prohibit claiming meal reimbursements when conference sponsors also provide meals; it simply does not speak to the issue of conference supplied meals.

Our review also showed several instances where City officials claimed and received full meal per diems on days when they attended business luncheons or dinners that were paid for with a City credit card. For example, during a Mayor's Day Conference in Baton Rouge, Mayor Simmons, Ms. Semien, and several aldermen attended a business luncheon at Chicago's Steak House. This luncheon was paid for with the City's credit card. None of the City officials appear to have reduced their meal per diems to account for their participation at this meal. The City's travel policy does not prohibit this practice nor does it offer guidance on these types of conflicts.

The City's travel policy also states that "A mileage allowance not to exceed \$.325 per mile shall be authorized for the use of personally owned automobiles operated on official business." It gives no guidance on how the mileage is to be calculated or recorded on the reimbursement form. As a result of this ambiguity, our review of mileage reimbursements shows instances of significantly varying distances between the same two cities. In addition, we noted instances where mileage for several trips was aggregated and included on the same mileage reimbursement with no way to distinguish individual trips. The lack of uniform and consistent standards for calculating and recording mileage reduces transparency and limits accountability.

The City's travel policy makes no mention of credit card usage. There are no guidelines on how or when credit cards are to be used. Sometimes credit cards are used to pay for hotel stays. Other times, hotel stays are paid for with a City check. Some purchases made with credit cards are unrelated to travel. Also, it is not clear who is authorized to use the credit cards. In addition, as described previously, numerous meal purchases were made on a credit card that was personal in nature. Although some attempt was made to reimburse the City for the personal meal purchases, the reimbursements were haphazard and inaccurate. Moreover, numerous meal purchases were made that appear to have duplicated other meal reimbursements made by the City.

Finally, the City has not fully enforced the clearly stated provisions of its current travel policy. Recent practice has allowed employees to receive in-parish mileage reimbursements they are not entitled to receive; receive travel reimbursements without having supplied hotel receipts; and receive conference registration fees for their spouses. These practices violate the City's existing travel policy.

### **Funds for Christmas Party Improperly Collected**

According to Ms. Semien, she purchased \$369 of door prizes from Home Depot on the City's credit card for the City's December 2005 Christmas party. The purchase was paid for from the City's "Buckle Up Account." Article 7 Section 14 of the Louisiana Constitution prohibits the donation of public funds.

Ms. Semien also asked certain local companies to be "sponsors" of the City's Christmas party. Ms. Semien claims to have not directly requested these businesses provide funds or door prizes. Nevertheless, several businesses did make donations to the City for the Christmas party. Three businesses that donated funds for the event made checks payable to Opelousas High School at the request of Ms. Semien. Ms. Semien sent these three checks to Ms. Tatty Bihm, a special education teacher at Opelousas High. Ms. Bihm deposited the checks into her school account and used the funds to cater the event. One business made its check payable to the City of Opelousas and was deposited into the City's Buckle Up Account. It is not clear how the funds from this check were spent.

The total amount of funds collected for the Christmas party was \$2,050. The funds came from St. Landry Homestead Bank, Washington State Bank, Dwayne Hargroder, and SLEMCO. Washington State Bank, SLEMCO, and Mr. Hargroder have all done business with the City. According to R.S. 42:1115, no public servant shall solicit or accept, directly or indirectly, anything of economic value as a gift or gratuity from any person or employee of any person who has or is seeking to obtain contractual or other business or financial relationships with the public servant's agency.

## City Funds Improperly Used for Promotional Items

In December 2004, the City purchased \$6,985 of promotional items from Newton Manufacturing Co. The items included vinyl footballs, basketballs, pens, business cards, lapel pens, litterbags, rulers, and emery boards. Several of these items had Mayor Simmons' name imprinted on them. These items included pens, rulers, and emery boards. According to R.S. 43:111.1, "no public funds shall be used in whole or in part for the payment of the cost of any advertisement containing therein the name of any public official whether elected or appointed." The amount of purchases with Mayor Simmons' signature imprint was \$3,107.

This report has been provided to the District Attorney for the Twenty-seventh Judicial District of Louisiana and United States Attorney for the Western District of Louisiana. The actual determination as to whether an individual is subject to formal charge is at the discretion of the district attorney.<sup>2</sup>

We suggest the City of Opelousas adopt the following recommendations:

1. The use of check requests supported by travel reimbursement forms for travel should be clearly specified in writing in the City's travel policy. The travel policy should state specifically that all requests for travel reimbursement must be reviewed by the clerk's office and signed by the town clerk.
2. Meal per diems should be disallowed when conference registration fees include prepared meals. Accounting personnel should review all travel paperwork to ensure that no conference supplied meals are being duplicated through meal per diems.
3. Meal reimbursements should not be based on a single per diem rate. Rather, each meal should be reimbursed at a set rate. This will allow the meal reimbursement to be reduced accordingly in instances where the traveler returns in mid-day or when the traveler participates in business meals that are paid for separately outside the meal reimbursement process.
4. Mileage reimbursements should be based on the chart mileage in the State Travel Regulations. Accounting personnel should review all mileage reimbursements to ensure that they comply with the chart mileage in these regulations.
5. The travel reimbursement form should be modified so that odometer readings can be recorded. Not all trips will have standard chart mileage. In these instances, the employee should be required to record odometer readings.

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<sup>2</sup> **R.S. 42:1111 (A)** No public servant shall receive anything of economic value, other than compensation and benefits from the governmental entity to which he is duly entitled, for the performance of the duties and responsibilities of his office or position.

**R.S. 14:67** provides, in part, that theft is the misappropriation or taking of anything of value which belongs to another, either without the consent of the other to the misappropriation or taking, or by means of fraudulent conduct, practices, or representations.

6. Mileage should be recorded separately for each trip on the travel reimbursement form so that trip mileage can be properly reviewed. The practice of recording an aggregate number of miles for several trips makes it impossible to properly review the mileage.
7. No travel reimbursements should be paid until the employee supplies full documentation of all expenses, particularly hotel invoices. Since the hotel bills are typically paid in advance, it is imperative that invoices be received by the City so that actual hotel stays can be verified.
8. The accounting department should confirm employee travel expense reimbursements by comparing conference brochures and City purchase orders to employee travel expense reimbursement forms before paying the reimbursements.
9. Employees should be required to submit to the City all expense reimbursements paid directly to the employees by third parties.
10. Policies and procedures should be developed governing the use of the City's credit cards. The policies should specifically address who may use the card, the purposes the card may be used for, and how to avoid duplicating reimbursements received by employees through the travel reimbursement process.
11. All bills to the City should be received by the accounting department. The accounting department should pay all bills, particularly credit card bills. By having the bills sent directly to accounting, clear lines of accountability can be assured.
12. The business purpose and attendees of all meal purchases should be documented.
13. The City's purchasing regulations should be modified to include the requirements in R.S. 43:111.1 that advertising for the City should not include the use of names of public officials.
14. Future City Christmas parties should not be financed with City funds or solicitations from City vendors.
15. The City should seek recovery of duplicated and/or excessive mileage reimbursements, duplicated meal reimbursements, and non-employee registration fees.

The City of Opelousas was incorporated under Louisiana Revised Statute 33:321-481. It operates under a Mayor and Board of Alderman form of government. The City has an elected mayor, six aldermen, and a chief of police who each serve four-year terms. The current mayor took office in January 2003.

Our office received information of possible improper expenditures in the Executive Department. The procedures performed during this compliance audit consisted of:

- (1) interviewing employees of the City and others as appropriate;
- (2) examining selected records of the City;
- (3) making inquiries of vendors as appropriate; and
- (4) reviewing applicable state and federal laws and regulations.

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## Management's Response

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ANNA C. SIMMONS  
MAYOR

# City of Opelousas

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#### ALDERMEN

LE ROY PAYNE  
ALDERMAN-AT-LARGE  
DR. JOSEPH A. GUILLORY  
ALDERMAN, DISTRICT "A"  
GREGORY CASTAIN  
ALDERMAN, DISTRICT "B"  
DALE PEFFERKORN  
ALDERMAN, DISTRICT "C"  
HUEY HAWKINS  
ALDERMAN, DISTRICT "D"  
JOE CHARLES  
ALDERMAN, DISTRICT "E"

CITY CLERK  
& TAX COLLECTOR  
FRANCES CARRON, MMC

#### OFFICERS

LARRY CAILLIER  
CHIEF OF POLICE  
LEE CAHANIN  
FIRE CHIEF  
KENNETH BOAGNI, JR.  
CITY JUDGE  
PAUL MOUTON  
MARSHAL OF WARD ONE

### RESPONSE TO THE 2006 LEGISLATIVE AUDIT

The City of Opelousas government is set up where there is a system of checks and balances. As you are aware, and has indicated it was the responsibility of the Clerk/Treasurer, Ms. Frances Carron, to make sure that all expenditures have appropriate documentation (receipts) according to the established City policies and normal accounting procedures. Receipts did accompany purchases, as you were shown in some cases where duplicate copies were produced, from files kept by my staff. Whatever the Clerk/Treasurer did with many of the original receipts, when requested by the Legislative Auditor's Office, is a mystery. Adding injury to insult is the fact that we have had the City Credit Card for approximately three years and if there were no receipts to accompany expenditures it would appear that at least one of the audits performed by John S. Dowling would have indicated this deficiency. However, this matter has never been brought to my attention until your arrival. Isn't it ironic that all of the Credit Card receipts mysteriously disappear after the clerk's job responsibilities were reassigned and prior to a request for an examination by the Legislative Auditors Office. Regarding the late fees associated with the Credit Card, as previously stated, I entrusted payment of bills in a timely manner, by the Clerk/Treasurer. However, bills will be paid timely in the future, due to reassignment of the Clerk/Treasurer position.

In regards to the travel policies, again, reimbursements were deposited in the general fund by the Clerk/Treasurer for Mayor Simmons and Ms. Semien. This was done by allowing the City to keep several days of per-diem for any meals that appeared on the City Credit Card. We were advised by the Clerk/Treasurer that this was the best way to handle this and if there were additional charges that exceeded the per-diem, we would be notified. It is now three years later, three audits later, no original receipts, but only the receipts that my staff produce, and now, the Legislative Auditor's Office has called our attention to the fact that we did not reimburse the City enough to



ANNA C. SIMMONS  
MAYOR

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ALDERMAN, DISTRICT "E"

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& TAX COLLECTOR  
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MARSHAL OF WARD ONE

cover the meals on the credit card. Again, in good faith, from the very beginning, everyone's objective was to reimburse the City. We relied on the Clerk/Treasurer, who is a thirty or more year employee, to inform us of any outstanding balances owed for meals and/or travel, however that did not occur. It is now being pointed out as a deficiency by the Legislative Auditors Office. Efforts were initially made by Ms. Walker and Ms. Semien by speaking to Ms. Carron regarding milage reimbursement. Ms. Carron advised she would check into it and get back with them. After not hearing from her, it was just an over site, especially with trying to run the daily activities of the City. These were isolated incidents. There was never an attempt to prevent the City from receiving reimbursements. Provisions are being made to rectify the Policy and Procedures regarding City Reimbursements as recommended by the Legislative Auditors.

In regards to the door prize purchases for the employee luncheon, the funds were taken out of the Buckle-up program, which were donated. It was unknown to Ms. Semien at the time, that even though funds are donated, once they are deposited in the City's treasurer, they become City Funds. There was no intent to use City Funds to purchase door prizes.

In regards to donations made by local businesses, Ms. Semien consulted Ms. Carron, the Treasurer, and John S. Dowling. She was informed that local businesses could underwrite an employee luncheon as long as others were in attendance and there was a planned program. However, we are now informed that this is not the case.

In regards to promotional items, I again assert that the money spent was not spent improper on these items, because the funds were spent in furtherance of the agency's functions and duties, which is promotion of the City, that I serve as Mayor. As I showed the Auditor, all of the items ordered by my staff were done exactly as was done in the previous administrations. However, in complying with the findings, only the City of Opelousas name will be placed on promotional items.



ANNA C. SIMMONS  
MAYOR

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MARSHAL OF WARD ONE

### Undocumented Expenses

The City did acquire a credit card in the Mayor's name , however as you saw, she was not the only one to utilize the card. As previously stated, John S. Dowling performed an audit in 2003 / 2004 that covered purchases made to the credit card. It was never cited that there were any violations to the card nor were all of the documents missing. Ironically, after dismissal of the Clerk/Treasurer and during an election year, not only is the Legislative Auditors office called in, but documents mysteriously disappear. The sheer volume of documents missing, plus the fact that some of the checks in which the Clerk/Treasurer paid the bills, had invoice numbers, indicated that if there was an invoice number when you drafted the checks, where is the invoice now?

Ms. Carron's statement indicating that she stopped signing checks is an untruth. It appears to me that as overseer of the City Funds, the correct thing to do was to come to the Mayor, the auditors, or the City Council and state that the purchases on the credit card was not in accordance with City/State and regular accounting principals. She never brought this to my attention nor any one else's, nor did she ever stop signing checks. Ms. Carron would send all documents back to an individual if appropriate documentation was not attached. Don't take my word, ask any Departmental Supervisor. Additionally there is no assistant that will use the clerks stamp unless directed to do so by Ms. Carron.

Additionally, the Legislative Auditor's Office allowed my staff an opportunity to obtain receipts from all of the purchases made on the credit card, which indicated the legitimate use of otherwise questionable purchases made on the credit card.

### Millage Reimbursements

There was no reimbursement policy in place for third party mileage reimbursement as it relates to the City. However, there was a grey area that my staff was not clear about, that was recently clarified by the Legislative Auditor's Office. This issue was whether or not any individual using a municipal vehicle should reimburse the City the total amount paid for travel reimbursement or only the amount charged to



ANNA C. SIMMONS  
MAYOR

**ALDERMEN**

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GREGORY CASTAIN  
ALDERMAN, DISTRICT "B"  
DALE PEFFERKORN  
ALDERMAN, DISTRICT "C"  
HUEY HAWKINS  
ALDERMAN, DISTRICT "D"  
JOE CHARLES  
ALDERMAN, DISTRICT "E"

**CITY CLERK  
& TAX COLLECTOR**  
FRANCES CARRON, MMC

**OFFICERS**  
LARRY CAILLIER  
CHIEF OF POLICE  
LEE CAHANIN  
FIRE CHIEF  
KENNETH BOAGNI, JR.  
CITY JUDGE  
PAUL MOUTON  
MARSHAL OF WARD ONE

# City of Opelousas

## Gateway to Acadiana

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the City's Gas Card. Once the issue was resolved the total amount was immediately paid.

There was no conscious attempt to prevent the City from receiving its reimbursement.

With no policy in place for third party mileage reimbursement, and per-diem, we again relied on the Clerk/Treasurer to give Ms. Semien the correct procedures. Regarding the New Mexico and New Orleans trips, a doctor's excuse can be provided that she is not able to eat any, and all types of foods, especially spicy foods, including Mexican foods, because of acid reflux. Our policy does not state that if the convention provided meals, whether you ate the food or not, that you could not get paid your per-diem. The customary practice of the City is otherwise. All previous administrations reimbursed the same as this administration whereas the policy states that an employee is reimbursed \$45.00 whether you ate or not, for an overnight stay.

### **Meals Purchases with City Credit Card**

The City Policy regarding reimbursement for meals allots \$45.00 per day for an over night trip. It does not state how much of that \$45.00 is for breakfast, lunch, or dinner. However in good faith, if meals were on the credit card, we would subtract several days of per-diem from our travel to cover any additional charges on the credit card pending notice from Ms. Carron for any additional amount due the City. Reimbursements were made and were never applied to any of the meals thereby leaving some meals unaccounted for.

### **Additional Duplicated Credit Card Meals**

Self - Explanatory

### **Improper Registration Fees**

The Clerk/Treasurer not only attended the trips in question, but at the time, processed all of the paper work. She should have been more aware of the policy than anyone else, however, it was her custom,



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which has since changed, to pay in advance for all attendees and/or spouses, and then be reimbursed by the Spouses or in the case of meals, by the employees. Again, this is a perfect example whereas you can see where the Clerk/Treasurer allowed the City to operate by a reimbursement process. However, she would inform us what we needed to pay, if there was a balance due. Undoubtedly in this case, as well as previously mentioned reimbursements, the Clerk/Treasurer failed to inform the appropriate parties, therefore registration fees and meal reimbursements were not made.

Respectfully Submitted By:

Anna C. Simmons, Mayor

7/13/06  
Date