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LEGISLATIVE AUDITOR

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July 13, 2005

Honorable Phillip Lucas, Chief of Police
Town of Mansura
P.O. Box 366
Mansura, LA 71350

Dear Chief Lucas:

We have performed a limited review of traffic citations, summons, and financial records of the Town of Mansura Police Department (Department) for the period July 1, 2004, through January 31, 2005. In addition, we reviewed the Department's policies and procedures as well as the Town Council's board meeting minutes. The scope of our work was significantly less than that required by *Government Auditing Standards* for an audit of the Town's financial statements; therefore, we are not offering an opinion on the Town's financial statements or the Town's system of internal control nor assurance as to compliance with laws and regulations. We did, however, apply our *Checklist of Best Practices in Government* to the Department's operating procedures.

As part of our review, we noted certain matters that we want to bring to the attention of management for consideration. We offer the following comments and suggestions:

Lack of Operational Policies and Procedures

- (a) **Capital Assets:** The Department does not have written policies or procedures for capital assets. The Department's capital assets are not tagged and the Department does not maintain an assets listing. We recommend that the Department tag capital assets and maintain an assets listing. In addition, the Department should conduct a physical inventory of all capital assets at least annually. These procedures will help safeguard assets from unauthorized use and theft.
- (b) **Budgeting:** The Department does not have a written budget policy. We recommend that the Department develop and implement a budget policy that includes provisions for preparing and monitoring the budget and recommending amendments to the Town as needed. This policy should require periodic comparisons of actual to budgeted expenditures. Comparisons of actual to budgeted expenditures will help the Department identify potential problems before budgeted amounts are exceeded.

- (c) **Purchasing:** Though there are no written policies or procedures, the Department follows unwritten purchasing procedures. The Department makes purchases through the Town purchasing system and purchases are approved by the Town Council before funds are expended. We recommend that the Department commit to writing its current purchasing policies and procedures. These policies and procedures should:
- (1) define and detail how purchases are to be initiated;
 - (2) define and detail purchase order preparation procedures;
 - (3) define and detail the purchase order and purchase requisition approval process;
 - (4) define allowable purchases; and
 - (5) maintain all bid and quote documentation.
- (d) **Monthly Financial Statements:** Though the Department provides the Town Council with monthly financial statements, it does not have policies or procedures that provide for the nature, extent, or frequency of financial reporting. We recommend that the Department develop and implement written policies and procedures that provide for the nature, extent, and frequency of financial reporting.
- (e) **Disbursements:** With the exception of grant funds (see Grant Accountability), the Department's disbursement procedures are adequate; however, they have not been formalized in writing. Most invoices are reviewed and approved by the mayor prior to payment and paid invoices are marked "paid" to help prevent duplicate payments. We recommend that the Department formalize, in writing, its current disbursement procedures.
- (f) **Information Systems:** The Department does not have written policies or procedures governing information systems. The Department, however, only has two computers. The police clerk uses one of the computers to maintain traffic citations and the other is used by the Chief of Police. We recommend that the Department develop and implement policies and procedures that:
- (1) identify critical and non-critical data;
 - (2) provide a backup contingency and recovery plan in the event of a disaster;

- (3) provide for appropriate storage of backups;
 - (4) identify authorized users; and
 - (5) specify authorized business uses of computers.
- (g) **Grant Accountability:** The Department does not have written policies or procedures that provide guidance on how to properly account for and maintain files for grants. Parts of some grants are maintained by the Town Clerk and other parts are maintained by the Department. Neither the Town clerk nor the Department maintains adequate or complete documentation. For many grants, it was difficult to determine if the Department received funding and if the funds were spent as intended. We recommend that the Department develop and implement policies and procedures that provide guidance as to accounting for grant funds and maintaining grant files. Each grant file should contain, at minimum, the following:
- Initial application letter
 - Award letter
 - Receipts verifying items purchased
- (h) **Donation of Public Assets:** In August 2004, Mr. Phillip Lucas, Chief of Police, hosted the monthly Southwest Chief's Association meeting at a local restaurant. Chief Lucas used \$450 of public funds to pay for the attendees' meals.

Chief Lucas stated that he obtained approval from the Town Council before hosting this meeting but minutes for the August 9, 2004, Council meeting indicated that he did not seek approval for the payment. Chief Lucas only invited the Council members to the Chief's meeting.

Article VII, Section 14 of the Louisiana Constitution of 1974¹ prohibits the donation of public assets. Using public funds for expenses with little or no public purpose or that are unreasonable may violate this provision. Louisiana Attorney General Opinion 90-63² adds clarification by stating that "the expense must be

¹ **Article VII, 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 **LA Atty. Gen. Op. No. 90-63** provides, in part, that the value of public funds expended must be reasonable and proportionate to the public benefit received.

reasonable and proportionate to the public benefit realized” and that “the expenditure must be necessary to accomplish a public purpose.” This opinion was reaffirmed in Attorney General Opinion 02-0125.³

While it is clear that attendance at the meeting of the Southwest Chief’s Association would provide a public benefit, it is not clear whether the cost of purchasing meals for all meeting attendees is proportionate to the benefit realized. Therefore, we recommend that the Chief seek guidance from the Town legal counsel before expending additional funds in this manner.

- (i) **Traffic Citations:** During the period July 1, 2004, through December 31, 2004, five citations were reduced or dismissed but not approved by the Magistrate. The normal procedure is to note the disposition on the citation and have it initialed by the Magistrate. Two of the five citations were reduced and initialed by Chief Lucas. Two others were reduced but were initialed by someone other than the Magistrate or Chief Lucas. The fifth citation was dismissed but not initialed by anyone.

Chief Lucas stated that the Magistrate is the only person authorized to reduce or dismiss traffic citations. Mr. Silas O’Neal, Magistrate, stated that during the month he receives requests to reduce or dismiss traffic citations and will ask the Chief to initial the citation indicating his approval of the reduction or dismissal.

In addition, the Department does not have written policies and procedures for collecting and depositing traffic citation revenue.

The Department should implement policies and procedures to ensure that every citation is reviewed and initialed by the Magistrate. The Department should also maintain a record of the disposition of every citation as required by Louisiana law.⁴ We also recommend that the Department develop and implement policies and procedures for the collection of traffic citation revenue that includes requiring daily deposits.

³ LA Atty. Gen. Op. No. 02-0125 provides, in part, that the reasonableness of the expenditure, not the particular item of food or beverage consumed at business lunches or dinners where there is a duty or obligation which serves an undisputed public purpose and public benefit, clients or customers from the private sector are the primary attendees and where the expenditure is not disproportionate to the value of the public funds expended that should be considered. If the expense is reasonable and necessary to accomplish a public purpose, the expense is allowed.

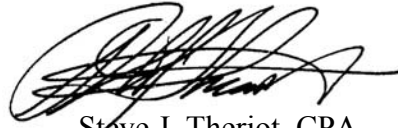
⁴ Louisiana Revised Statute 32:398E provides, in part, that the chief administrative officer shall maintain in connection with every traffic citation issued by an officer under his supervision a record of the disposition of the charge by the court.

Honorable Phillip Lucas, Chief of Police
Town of Mansura
July 13, 2005
Page 5

Having written policies and procedures will strengthen the Department's current practices. Written policies and procedures also provide a framework for present and future employees to perform the business operations necessary to provide accurate accountability of assets and help prevent fraud.

I trust this information will assist you in the efficient and effective operations of the Department. Should you have any questions, please contact me at (225) 339-3839 or Mr. Daryl Purpera at (225) 339-3807.

Sincerely,

A handwritten signature in black ink, appearing to read "Steve J. Theriot", written over a horizontal line.

Steve J. Theriot, CPA
Legislative Auditor

KLD:JLM:DGP:dl

MANSURA05

TOWN OF MANSURA
Mansura Police Department
1832 Le'Glise Street (P.O.Box 157) Mansura, La. 71350
Telephone: (318) 964-2152 Fax: (318) 964-5317

Phillip S. Lucas
Chief of Police

Harold Quebedeaux
Mayor

June 15, 2005

Mr. Steve J. Theriot CPA
Legislative Auditor
Office of Legislative Auditor
State of Louisiana
1600 North Third Street
Post Office Box 94397
Baton Rouge, La. 70804-9397

RECEIVED
LEGISLATIVE AUDITOR
05 JUN 16 PM 12:10

Dear Mr. Theriot:

In reponse to your letter dated June 8, 2005 the Mansura Police Department has mandated policy and procedures.

Attached are policy and procedures for the following:

Capital Assets
Purchasing
Disbursements
Information Systems
Grant Accountability
Traffic Citations

Also at this time I am concurring with the town for policy and procedures for the following:

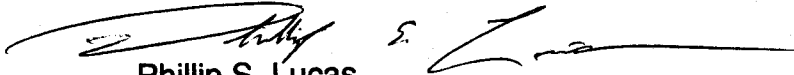
Budgeting
Monthly Financial Statements

Also in reference donation of Public Assets I feel that there was no wrong doing. The procedures are for special events it is brought to the Mayor and Town Council for approval or disapproval. If the Town Council approves for the event it is paid for and signed by the Mayor and Town Clerk. If the event was disapproved then why did the Town approved payment for the bill. On several occasions events has come up and were denied by the Town Council so the event was cancelled.

I would like to take this time and thank your staff for assisting in advising my department on different rules and regulations. Your staff has helped organize and enhance my department in policy and procedures that we were not aware of at the time.

If you should need additional information please feel free to contact my office at (318) 964-2120

Sincerely,

A handwritten signature in black ink, appearing to read "Phillip S. Lucas", written over a horizontal line.

Phillip S. Lucas
Chief of Police

cc: enclosures

PLS/rgb

**MANSURA POLICE DEPARTMENT
POLICY PROCEDURES
S.O.P. #1
EFFECTIVE DATE JUNE 1, 2005**

SUBJECT: CITATIONS/COURT

POLICY: ALL OFFICERS HAVE THE RESPONSIBILITY FOR ISSUING CITATIONS AND RETURNING CITATIONS. OFFICER/CLERK RESPONSIBILITY TO MAINTAIN ACCURATE FILES.

1. ALL CITATIONS ISSUED BY THE MANSURA POLICE DEPARTMENT CITATION HARD COPY WILL BE GIVEN TO VIOLATOR. OFFICER RESPONSIBILITY TO TURN IN. (WHITE, YELLOW, BLUE, PINK) TO THE CLERK.
2. NO OFFICERS SHALL HAVE ANY AUTHORITY TO VOID, DISMISS OR DISREGARD ANY CITATIONS THAT IS ISSUE.
3. CLERKS REponsibility WILL ENTER CITATION IN THE COMPUTER UNDER FINES. INFORMATION CONSISTING OF CITATION NUMBER, DATE CITATION ISSUED, NAME OF VIOLATOR, ADDRESS OF VIOLATOR, DATE OF BIRTH, RACE, FINE AMOUNT, VIOLATION, OFFICER ISSUED CITATION, FINE AMOUNT PAID, RECEIPT NUMBER, DATE PAID, DISPOSITION OF CITATION AND DEPOSIT DATE.
4. CLERKS REponsibility WILL MAINTAIN MONTHLY FILE FOR CITATIONS FOR COURT.
5. THE CLERK WILL BE REponsible AT COURT TO HAVE MAGISTRATE TO SIGN OFF ON CITATIONS WITH ANY CHANGES TO CITATION.
6. THE CLERK WILL MAKE NOTATION ON THE COURT DOCKET OF EACH DISPOSITION ON EACH CITATION ORDERS BY THE MAGISTRATE.
7. ONCE ALL INFORMATION IS ENTERED IN THE COURT DOCKET THE MAGISTRATE WILL REVIEW THE COURT DOCKET AND THE MAGISTRATE WILL SIGN THE COURT DOCKET.
8. A COPY OF COURT DOCKET WILL BE TURNED IN TO THE TOWN CLERK.

**MANSURA POLICE DEPARTMENT
POLICY PROCEDURES
S.O.P. #2**

SUBJECT: FINES

POLICY: THE CLERK WILL BE RESPONSIBLE TO COLLECT AND DEPOSIT FINES ON A DAILY BASES.

1. THE CLERKS RESPONSIBILTY WILL BE TO RECEIVE MONEY ORDER AND GIVE CUSTOMER A RECEIPT.
2. THE CLERKS RESPONSIBILITY WILL MAKE A COPY OF RECEIPT WITH A COPY OF CITATION AND PLACE IN A MONTHLY FILE.
3. THE CLERKS REONSIBILITY WILL GO TO FINES ON THE COMPUTER AND PLACE RECEIPT NUMBER, AMOUNT PAID, AND DATE PAID, AND AFTER GOING TO THE BANK WILL PUT DEPOSIT DATE ON THE FINE/COURT DOCKET.
4. THE CLERKS RESPONSIBILITY WILL GO TO THE BANK ON A DAILY BASES AND MAKE COPIES OF DEPOSIT RECEIPT AND PLACE DEPOSIT RECEIPTS COPY WITH COPY OF RECEIPTS AND CITATIONS.
5. THE CLERKS RESPONSIBILITY WILL GIVE THE CHIEF OF POLICE A MONTHLY REPORT ON DEPOSITS.
6. IT WILL BE THE CLERKS RESPONSIBILITY TO MAINTAIN ACCURATE AND CURRENT RECORDS OF FILES.

**POLICE DEPARTMENT
POLICY PROCEDURES
S.O.P. #3
EFFECTIVE DATE JUNE 1, 2005**

SUBJECT: PROPERTY/INVENTORY CONTROL

POLICY: IT WILL BE THE CHIEF OF POLICE AND OFFICER/CLERK RESPONSIBILITY TO TAG ANY PROPERTY OVER (\$500.00) FIVE HUNDRED DOLLARS AND MAINTIAN A CURRENT RECORD OF ALL PROPERTY.

1. THE MANSURA POLICE DEPARTMENT WILL MAINTAIN CONTROL AND ACCOUNTABILITY FOR ALL EQUIPMENT RECEIVED AT THE MANSURA POLICE DEPARTMENT.
2. THE MANSURA POLICE DEPARTMENT WILL HAVE AN INVENTORY LIST OF ALL EQUIPMENT OVER FIVE HUNDRED DOLLARS (\$500.00) THE EQUIPMENT SHALL BE TAG WITH AN INVENTORY TAG WITH A CORRESPONDING INVENTORY LIST.
3. ONCE A YEAR THE MANSURA POLICE DEPARTMENT WILL CONDUCT A YEARLY INVENTORY FOR ACCOUNTABILITY OF ALL PROPERTY BELONGING TO THE MANSURA POLICE DEPARTMENT.

**MANSURA POLICE DEPARTMENT
POLICY PROCEDURES
S.O.P. #4
EFFECTIVE DATE JUNE 1, 2005**

SUBJECT: GRANT ACCOUNTABILITY

POLICY: IT WILL BE THE OFFICERS RESPONSIBILITY TO MAINTAIN AN INITIAL FILE WITH THE INITIAL APPLICATION LETTER, THE AWARD LETTER AND RECEIPT VERIFYING ITEMS PURCHASED.

1. THE OFFICER WILL MAINTAIN AN INITIAL FILE WITH THE INITIAL APPLICATION LETTER.
2. ONCE THE APPLICATION HAS BEEN APPROVED THE OFFICER WILL HAVE A COPY OF THE AWARD LETTER IN THE FILE.
3. ONCE RECEIVED APPROVAL TO PURCHASE THE ITEMS THE OFFICERS RESPONSIBILITY WILL MAINTAIN A COPY INVOICES AN PLACE IN THE INITIAL FILE.
4. THE OFFICER WILL BE RESPONSIBLE TO MAKE A COMPLETE COPY OF THE GRANT FILE AND SUBMIT AND HAVE THE TOWN CLERK SIGN FOR THE FILE.

**MANSURA POLICE DEPARTMENT
POLICY PROCEDURES
S.O.P. #5
EFFECTIVE DATE JUNE 1, 2005**

SUBJECT: INFORMATION SYSTEMS:

**POLICY: IT WILL BE THE OFFICER'S/CLERK RESPONSIBILITY TO
MAINTAIN BACK UPS OF CRITICAL DATA INFORMATION.**

1. CRITICAL DATA INFORMATION IS BACK UPS OF THE FOLLOWING:
FINES/COURT DOCKETS/ DEPOSITS/ BUDGET/ INVENTORY LIST.
2. BACK-UPS WILL BE STORED IN THE CHIEF OF POLICE OFFICE
IN EVENT OF A DISASTER THE BACK-UPS WILL RESTORE CRITICAL
DATA.
3. AUTHORIZED USERS THE CHIEF OF POLICE AND THE OFFICER/CLERK
WILL BE THE AUTHORIZED USERS FOR FINES/DEPOSITS/BUDGET
AND INVENTORY LIST.

**MANSURA POLICE DEPARTMENT
POLICY PROCEDURES
S.O.P. #6
EFFECTIVE DATE JUNE 1, 2005**

SUBJECT: REIMBURSEMENTS/TRAVEL

POLICY: IT WILL BE THE OFFICER'S RESPONSIBILITY TO KEEP MILEAGE READING FOR REIMBURSEMENTS. MILEAGE REMIBURSMENTS IS 32.5 CENTS A MILE

1. ANY OFFICER ASKING FOR ANY REIMBURSEMENT FOR TRAVEL OFFICER'S RESPONSIBILITY WILL BE TO FILL OUT A TRAVEL SCHEDULE REPORT.
2. OFFICER'S RESPONSIBILITY TO COMPLETE THE TRAVEL SCHEDULE REPORT WITH THE FOLLOWING INFORMATION:
 - A. DESTINATION
 - B. REASON FOR TRIP
 - C. ODOMETER READING UPON DEPARTURE
 - D. ODOMETER READING UPON RETURN
 - E. EMPLOYEES NAME
 - F: DEPARTMENT
3. OFFICER SHALL SIGN AND SUBMIT FOR CHIEF OF POLICE APPROVAL.

3a.5

TRAVEL SCHEDULE

DESTINATION: _____

REASON FOR TRIP: _____

ODOMETER READING UPON DEPARTURE: _____

ODOMETER READING UPON RETURN: _____

EMPLOYEES NAME: _____

DEPARTMENT: _____

EMPLOYEE SIGNATURE

APPROVED BY: MAYOR

**MANSURA POLICE DEPARTMENT
POLICY PROCEDURES**

S.O.P. #7

EFFECTIVE DATE JUNE 1, 2005

SUBJECT: REIMBURSEMENTS/ FOOD, LODGING, SCHOOLS ETC.

POLICY: ANY OFFICER REQUESTING ANY REMIBURSEMENTS FOR THE ABOVE LISTED ITEMS A RECEIPT SHALL BE TURNED IN WITH A CHECK REQUEST FORM COMPLETED

1. IT WILL BE THE OFFICERS RESPONSIBILITY TO TURN IN ANY RECEIPT CONCERNING FOOD, LODGING, SCHOOLS ETC.
2. IT WILL BE THE OFFICERS RESPONSIBILITY TO FILL OUT A CHECK REQUEST FORM WITH THE FOLLOWING INFORMATION:
 - A. DEPARTMENT REQUESTING CHECK
 - B. REASON FOR CHECK
 - C. AMOUNT OF CHECK
 - D. CHECK PAYABLE TO
 - E. DATE OF REQUEST
3. IT WILL BE THE OFFICERS RESPONSIBILITY TO HAVE THE CHIEF OF POLICE APPROVAL FOR REIMBURSEMENTS.

TOWN OF MANSURA
CHECK REQUEST

DEPARTMENT REQUESTING CHECK: _____

REASON FOR CHECK: _____

AMOUNT OF CHECK: _____

MAKE CHECK PAYABLE TO: _____

MAIL CHECK TO : _____

DATE OF REQUEST: _____

**MANSURA POLICE DEPARTMENT
POLICY PROCEDURES
S.O.P. #8
EFFECTIVE DATE JUNE 1, 2005**

SUBJECT: PURCHASING

**POLICY: NO OFFICER SHALL PURCHASE ANY ITEMS WITHOUT
PRIOR APPROVAL FROM THE CHIEF OF POLICE**

1. IT WILL BE THE OFFICER'S RESPONSIBILITY TO HAVE PRIOR APPROVAL FOR ANY PURCHASES FOR THE MANSURA POLICE DEPARTMENT.
2. OFFICER SHALL SUBMIT TO THE CHIEF OF POLICE A REQUEST FOR PURCHASE,
3. OFFICER SHALL FILL OUT A REQUEST TO PURCHASE ORDER FORM WITH THE FOLLOWING INFORMATION:
 - A. QTY
 - B. DESCRIPTION
 - C. COST
 - D. TOTAL
 - E. REQUESTED BY
 - F. APPROVED BY
4. ONCE THE REQUEST OF PURCHASE IS COMPLETED WITH CHIEFS APPROVAL THE OFFICER/CLERK WILL BE RESPONSIBLE TO RECEIVE A PURCHASE ORDER FROM THE TOWN CLERK
5. ANY PURCHASES OVER TWO THOUSAND DOLLARS WILL REQUIRE THREE BIDS. ALL BIDS SHALL BE ATTACHED TO THE REQUEST OF PURCHASE ORDER AND SUBMITTED FOR A PURCHASE ORDER AND CHIEF OF POLICE APPROVAL.

**MANSURA POLICE DEPARTMENT
P.O. BOX 157
MANSURA, LA 71350**

ORDER FORM

QTY	DESCRIPTION	COST	TOTAL

REQUESTED BY

APPROVED BY