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May 11, 2005

Honorable William A. Guidry, President
Evangeline Parish Police Jury
200 Court Street, Suite 207
Ville Platte, LA 70586

We performed a limited review of the Evangeline Parish Police Jury's (police jury) system of internal control for fuel distribution. The scope of our work was significantly less than that required by *Government Auditing Standards*; therefore, we are not offering an opinion on the police jury's financial statements or system of internal control nor assurance as to compliance with laws and regulations.

As part of our review, we noted certain matters that we wanted to bring to the attention of the police jury. We offer the following comments and suggestions:

The police jury maintains fuel pumps at each of its four parish barns. Employees are required to record, on fuel cards, fuel usage from the fuel pumps. When completed, the fuel cards record the date of fuel usage, the numbers of gallons used, and signature of the barn supervisors. The fuel cards do not, however, identify vehicles fueled or vehicle odometer readings. In addition, the fuel usage from the fuel cards is not reconciled to fuel purchase records.

The police jury should make available, to its employees, revised fuel cards that provide for the recording of vehicles fueled and odometer readings, and require its employees to record the vehicles fueled and odometer readings on the fuel cards. The odometer readings from the fuel cards should be periodically reconciled to actual odometer readings of parish vehicles. This practice would deter attempts to use police jury fuel in private vehicles. In addition, the police jury should begin reconciling the number of gallons used from the fuel cards to fuel purchases. This practice will ensure timely discovery of discrepancies and alert management to possible instances of theft.

We received your response indicating you have instituted our suggestions. I trust this information will assist you in the efficient and effective operations of the police jury. Should you have any questions, please contact me at (225) 339-3839 or Mr. Daryl Purpera at (225) 339-3807.

Respectfully submitted,

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Legislative Auditor

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