



# Report Highlights

## Terrebonne Parish Sheriff

DARYL G. PURPERA,  
CPA, CFE

Audit Control # 50120030  
Investigative Audit Services • July 2013

### Why We Conducted This Audit

This audit was initiated after the external audit for the fiscal year ended June 30, 2012, noted deficiencies including an improper leave payment and undocumented expenses.

### What We Found

#### **Former Sheriff's Compensation Exceeded Maximum Amount Allowed**

In addition to receiving a salary that was set at the statutory maximum, former Terrebonne Parish Sheriff Vernon Bourgeois (Sheriff Bourgeois) received a \$16,133 payment for unused accumulated leave. Because this extra payment to Sheriff Bourgeois caused his compensation to exceed the statutory maximum amount allowed for Louisiana sheriffs, he may have violated state law. We further noted that former Sheriff Bourgeois received \$600 per year in clothing allowance payments during his term (July 1, 2008, to June 30, 2012) which also caused his pay to exceed the statutory maximum.

#### **Personal Fuel Expenses of Former Sheriff Bourgeois**

From January 1, 2009, to November 4, 2011, the Terrebonne Parish Sheriff's Office (TPSO) improperly paid \$1,950 of personal fuel expenses charged on TPSO credit cards in connection with former Sheriff Bourgeois traveling out-of-state to football games, race car events, and conferences.

#### **Property Not Sold or Seized to Collect Delinquent Property Taxes**

Former Sheriff Bourgeois failed to sell or seize property of Baby Oil Company sufficient to pay \$394,627 of delinquent property taxes (including interest and penalties). The taxes owed were for years 2009 through 2012. Failure to sell or seize sufficient property to pay delinquent property taxes may violate the state constitution and state law.

#### **Improper Donation of Inmate Labor**

Former Sheriff Bourgeois failed to comply with a cooperative endeavor agreement and may have violated

the state constitution by donating approximately \$350,000 of inmate labor to Louisiana Workforce, LLC, to perform improvements to a public building used for the work release program.

#### **Improper Donation of Security Detail to Nicholls State University**

For three years, former Sheriff Bourgeois directed/authorized Terrebonne Parish deputies to provide a security detail for the Nicholls State University football team when it traveled to its away games. All away games were played outside of Lafourche Parish where Nicholls State University is located. TPSO deputies incurred salary, meal costs, and fuel expenses totaling \$21,392 for this out-of-parish (and sometimes out-of-state) detail that was provided for the 2009, 2010, and 2011 football seasons. The TPSO has no obligation to provide a security detail for a football team of a university for games played outside of Terrebonne Parish. Therefore, the cost of this out-of-parish security detail may represent an improper donation and violate the state constitution.

#### **Improper Payments for Off-Duty Detail Work Performed During Regular Work Hours**

TPSO deputies worked 53 hours filming reenactments of TPSO law enforcement operations for the television series "Cajun Justice" during the same hours they claimed to perform their regular job duties for the TPSO. Because both the film production company and the TPSO paid the deputies for these 53 hours, the deputies were paid twice for the same hours. As a result, the TPSO improperly paid the deputies \$988 for 53 hours of film reenactments paid for separately by the film production company. Payments for these hours may violate the state constitution.