# JEFFERSON PARISH REGISTRAR OF VOTERS



— COMPLIANCE AUDIT — ISSUED NOVEMBER 22, 2006

## LEGISLATIVE AUDITOR **1600 NORTH THIRD STREET** Post Office Box 94397 BATON ROUGE, LOUISIANA 70804-9397

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# LEGISLATIVE AUDITOR STEVE J. THERIOT, CPA

### DIRECTOR OF COMPLIANCE AUDIT

DARYL G. PURPERA, CPA

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor and at the office of the parish clerk of court.

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# OFFICE OF LEGISLATIVE AUDITOR

STATE OF LOUISIANA BATON ROUGE, LOUISIANA 70804-9397

1600 NORTH THIRD STREET POST OFFICE BOX 94397 TELEPHONE: (225) 339-3800 FACSIMILE: (225) 339-3870

November 22, 2006

# HONORABLE AARON F. BROUSSARD, PRESIDENT JEFFERSON PARISH

Gretna, Louisiana

We have audited certain transactions of Jefferson Parish in accordance with Title 24 of the Louisiana Revised Statutes. Our audit was performed to determine the propriety of certain transactions relating to additional salary, retirement contributions, and travel reimbursements paid to or on the behalf of the Registrar of Voters.

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 controls nor assurances 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 those parties as required by state law.

Respectfully submitted,

Albert J. Robinson, Jr., CPA First Assistant Legislative Auditor

SDP:JLM:DGP:dl

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JEFFERSON PARISH	

#### Salary

The registrar of voters in each parish receives compensation which is a combination of a state provided salary through the Louisiana Secretary of State and a matching amount paid by the parish. State law sets the minimum amount for the parish portion; however, the parish may compensate its registrar a greater amount. During the period July 1, 1998, through May 6, 2005, Mr. Dennis DiMarco, the Jefferson Parish Registrar of Voters, was paid \$230,950 by the state and \$445,918 by the Parish. The funds paid by the Parish consisted of \$159,138 mandated by the state and an additional amount of \$286,780. While the Council ordinance establishing this additional pay stated that this salary was for duties assigned by the Parish President separate and apart from the Registrar of Voters' duties, no additional duties were ever assigned. Furthermore, the additional compensation was not reported to the Registrar of Voters' Retirement System (ROVERS) with his state and parish mandated compensation but was rather reported to the Parochial Employees Retirement System (PERS) thereby allowing Mr. DiMarco to participate in two retirement systems at the same time.

Mr. Sam Altobello was the Jefferson Parish Registrar of Voters from June 1971 through June 1998. In July 1989, the Jefferson Parish Council enacted Ordinance 17780 to provide for an increase in the Parish portion of his pay (see Appendix A) adding the registrar to Group V of the Parish's unclassified pay plan. Prior to that ordinance, the parish-paid portion of Mr. Altobello's salary was \$23,024. After the ordinance was enacted, the parish-paid portion of Mr. Altobello's salary was \$26,676. The Parish carried out this ordinance by increasing Mr. Altobello's salary \$3,652; thereafter, his parish salary in accordance with Ordinance 17780 included both the Parish mandated match and a supplement. When Mr. Altobello retired in June 1998, the parish-paid portion of his salary was \$37,476.

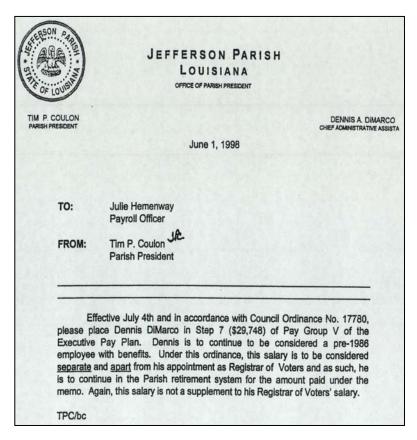
Mr. Altobello's Final Salary

State		\$34,249
Ordinance 17780	Parish Mandate	29,744
	Parish Supplement	7,732
Total		\$71,725

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<sup>&</sup>lt;sup>1</sup> **R.S. 18:55** provides, in part, that a person appointed by the parish as registrar on or after July 1, 1997, shall be employed with an annual salary of step one of the appropriate population range. Each parish shall continue to compensate its registrar at no less than the same annual amount as that paid on July 1, 1991, including both the prior parish salary and any supplements. The difference between the salary due from the parish shall be paid by the state through the secretary of state.

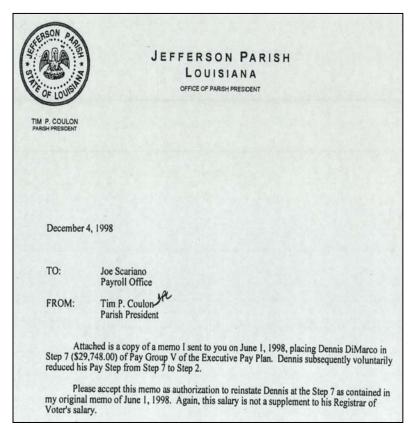
Mr. DiMarco began working for the Parish in February 1982 and by June 1998 had achieved the status of Chief Administrative Assistant (CAA) for the Parish at a salary of \$88,887. In June 1998, the Parish Council appointed Mr. DiMarco as Registrar of Voters to replace the retiring Mr. Altobello. Mr. DiMarco was also entitled to compensation from both the state and the Parish. Through a memorandum dated June 1, 1998, Mr. Tim Coulon, then Parish President, directed the Payroll Department to start Mr. DiMarco at step 7 (\$29,748) of the pay plan. Mr. Coulon's memorandum states that the \$29,748 salary "is to be considered separate and apart from his appointment as Registrar of Voters and as such, he is to continue in the Parish retirement system for the amount paid under this memo."



On June 25, 1998, in a memorandum to the Parish Budget Director, Mr. DiMarco asked that certain language be added to the proposed budget ordinance for the upcoming year. He suggested that ". . . salary paid under the above ordinance (17780) is for duties assigned by the Parish President separate and apart from the Registrar of Voters duties" be added to the ordinance. Furthermore, Mr. DiMarco stated in his memorandum, "This ordinance does not adjust any pay ranges, but merely clarifies, for retirement purposes, the supplement paid by the Parish to the Registrar of Voters." Futher, he stated, "Again, this has no fiscal impact and does not adjust any salary ranges."

On July 8, 1998, the Council enacted Ordinance 20396 (see Appendix A) which amends Ordinance 17780 and states that the salary "is for duties assigned by the Parish President separate and apart from the Registrar of Voters duties." According to Mr. Coulon, he never reviewed or approved this ordinance prior to its adoption. In addition, Mr. Coulon stated that he had no discussion with Mr. DiMarco regarding the assignment of additional duties.

On December 4, 1998, Mr. Coulon issued another memorandum to the Payroll Department reiterating that the salary was not a supplement to Mr. DiMarco's Registrar of Voters salary. According to Mr. Coulon, these memos were prepared by Mr. DiMarco and presented to Mr. Coulon as being accurate and proper. Mr. Coulon stated, "As Parish President I relied upon and trusted my department heads and executive assistants. It was not uncommon for me to initial or sign documents prepared by them for my signature or approval. Mr. DiMarco was the former Finance Director and Chief Administrative Assistant, I trusted Mr. DiMarco's recommendations based on his years of experience in parish government and financial matters."



The manner in which Ordinance 20396 was carried out increased the Parish's amount paid to its Registrar of Voters. With this change the Parish would pay Mr. DiMarco the mandated Parish match of \$23,115 and an additional \$29,748 under the Parish pay plan. Beginning with the 1999 fiscal year, both of these amounts were budgeted within the Registrar's office salary expense.

The Parish continued to pay Mr. DiMarco under his Parish employee number and created another employee number to pay his Registrar salary. The Parish also paid Mr. DiMarco two checks each pay period--one totaling his Registrar salary (mandated match) and the other his additional salary. In addition, during the period 1998 through 2006, the Parish reported biannually to the Department of Elections that Mr. DiMarco's parish-paid compensation as Registrar was the mandated \$23,115; the Parish did not report the additional compensation to the Department of Elections. The Parish reported Mr. DiMarco's parish mandated salary to ROVERS and his additional salary to PERS.

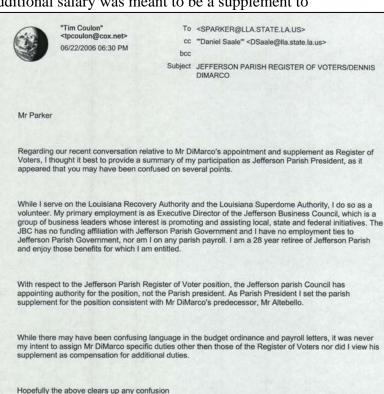
		Parish		
		Mandated	Salary Per	
Year	State Pay	Match	Ordinance 20396	Total
*1998	\$11,557.50	\$10,668.48	\$13,804.78	\$36,030.76
1999	\$26,001.96	\$23,115.04	\$34,531.37	\$83,648.37
2000	\$28,193.46	\$23,115.04	\$36,585.49	\$87,893.99
2001	\$31,248.48	\$23,115.04	\$38,795.58	\$93,159.10
2002	\$34,558.92	\$23,115.04	\$42,961.59	\$100,635.55
2003	\$38,538.96	\$24,004.08	\$51,291.63	\$113,834.67
2004	\$42,211.98	\$23,115.04	\$50,933.66	\$116,260.68
*2005	\$18,638.75	\$8,890.40	\$17,876.29	\$45,405.44
Total	\$230,950.01	\$159,138.16	\$286,780.39	\$676,868.56

<sup>\*</sup> Indicates partial year payments

#### **No Additional Duties Assigned**

Ordinance 20396 states that the additional salary is for duties assigned by the Parish President. However, no additional duties were ever assigned and no official document could be found to describe Mr. DiMarco's title or duties for the additional salary. It should be noted that Mr. DiMarco's salary was budgeted entirely within the Registrar's Office. Mr. DiMarco and Mr. Coulon now represent that the additional salary was meant to be a supplement to

Mr. DiMarco's registrar pay. Both men now state that the intent of designating the additional pay as separate and apart from his Registrar's salary was to allow Mr. DiMarco to remain in the PERS as a Parish employee while also participating in ROVERS as a state employee. In recent correspondence, Mr. Coulon stated, "While there may have been confusing language in the budget ordinance and payroll letters, it was never my intent to assign Mr. DiMarco specific duties other than those of the Registrar of Voters nor did I view his supplement as compensation for additional duties."



Mr. Aaron Broussard, Parish President, stated that he was unaware of his responsibility to assign Mr. DiMarco additional duties and had never done so. Upon awareness of this responsibility, Mr. Broussard terminated Mr. DiMarco's additional pay. After a review of this matter, Mr. Broussard now states that Mr. DiMarco's additional salary will be reinstated and back paid (estimated \$60,720) to the May 6, 2005 termination date. Mr. Broussard also stated that Mr. DiMarco's additional salary had always been budgeted in the Registrar's budget and not as a separate line item in the Parish's general budget in accordance with Ordinance 20396, for which additional duties could have been assigned and compensated.

#### Retirement

Mr. DiMarco, as a Parish employee, became a member of PERS on February 15, 1982 and thereafter his Parish salary was reported and contributions made to PERS. When Mr. DiMarco became the Registrar of Voters, he should have discontinued active participation in PERS and his Registrar of Voters' salary should have been reported and contributions made to ROVERS. However, by claiming the additional salary paid by the Parish as something other than Registrar of Voters' salary as detailed in Ordinance 20396, the Parish reported his Registrar of Voters' portion of his salary to ROVERS and his additional salary to PERS. From July 1, 1998, through May 20, 2005, the Parish and Mr. DiMarco made contributions to both retirement systems. By continuing his participation in PERS during this period, Mr. DiMarco increased his potential PERS benefit by \$17,875 annually.

PERS prohibits members from receiving retirement credit from any other retirement system for the same period retirement credit is earned in PERS.<sup>2</sup> PERS also stipulates that members must be permanent parish employees who work a minimum of 28 hours per week. Mr. DiMarco acknowledged he discussed his continued participation in PERS with the local retirement office but omitted that he was notified in writing of the requirement to work a minimum of 28 hours per week as a Parish employee to qualify. In a letter dated May 7, 1998, Mr. A. C. Tynes, Parish Secretary-Manager, reminded Mr. DiMarco of the 28 hours per week requirement. Mr. DiMarco was a member of both retirement systems at the same time but did not do work for the Parish once he became the Registrar of Voters.

Both Mr. DiMarco and Mr. Coulon stated that their reason for characterizing Mr. DiMarco's additional salary as separate and apart from his appointment as Registrar was to maintain Mr. DiMarco's participation in PERS.

During the period July 1, 1998, through May 31, 2005, the Parish paid \$26,876 in employer contributions to PERS while Mr. DiMarco was an ineligible participant. During this same period, Mr. DiMarco contributed \$27,202. Upon receiving this information, PERS determined that Mr. DiMarco was ineligible for participation during this period and has voided his service credit for this ineligible period. PERS will reimburse Mr. DiMarco for his contributions; however, no refund will be made for the employer contributions to the Parish.

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<sup>&</sup>lt;sup>2</sup> R.S. 11:158 provides, in part, that members of any fund or who are eligible for membership in any fund financed by public funds shall not be entitled to membership in this system.

Mr. DiMarco states that his PERS participation did not actually benefit him because ROVERS accrues a greater benefit for each year of service (3.33% vs. 3.0% for PERS). However, the entire amount which may be reported to ROVERS and the number of years Mr. DiMarco may be in ROVERS is at this point hypothetical since Mr. DiMarco is not yet eligible for retirement in that system. The real issue is the legal appropriateness of participating in two retirement systems simultaneously. Mr. DiMarco states that his dual participation was an "error" or "mistake" but continues to maintain that the intent was to allow dual participation.

From his previous job with the Parish, Mr. DiMarco had a highest three-year average salary in excess of \$86,000. Had Mr. DiMarco continued his participation in PERS he would have received, beginning in August 2006, his first eligible time for retirement, an additional 21%-24% annually according to amounts calculated by PERS. This would have meant that during his whole retirement period Mr. DiMarco would have received \$1,505-\$1,720 in additional monthly benefits.

Mr. DiMarco, a certified public accountant with extensive training in the areas of income tax and financial planning, asserts that there would have been no injury to the public budget had he received the PERS retirement increase because the accrual rate is higher in ROVERS. Mr. DiMarco maintains that he actually gave up a benefit by making simultaneous contributions to PERS and ROVERS. This assertion fails to take into account that Mr. DiMarco was not eligible for retirement on the same date in both systems. Before PERS determination of ineligibility, Mr. DiMarco could have elected to receive the increased PERS retirement check while still employed as the Registrar of Voters. In addition, the assertion is based on the assumption that Mr. DiMarco would continue working until 2022.

Mr. DiMarco reimbursed the Parish the \$26,876 employer contribution that PERS will not reimburse the Parish.

This report has been provided to the District Attorney of the Twenty-fourth Judicial District. The actual determination as to whether an individual is subject to formal charge is at the discretion of the District Attorney.<sup>3</sup>

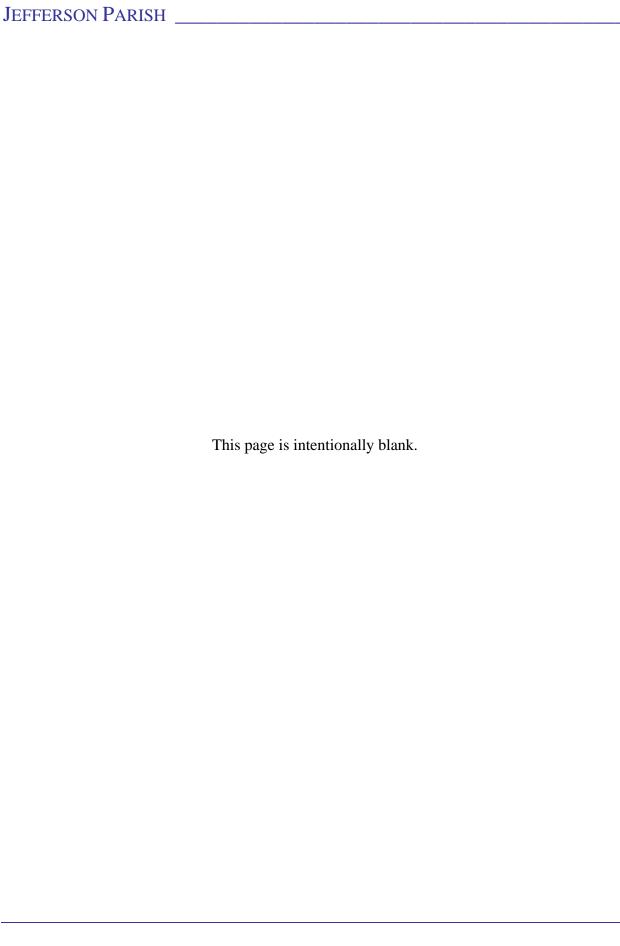
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<sup>&</sup>lt;sup>3</sup> **R.S. 14:134** provides, in part, that malfeasance in office is committed when any public officer or public employee shall (1) intentionally refuse or fail to perform any duty lawfully required of him, as such officer or employee; (2) intentionally perform any such duty in an unlawful manner; or (3) knowingly permit any other public officer or public employee, under his authority, to intentionally refuse or fail to perform any duty lawfully required of him or to perform any such duty in an unlawful manner.

**R.S.** 42:1461 provides, in part, that officials, whether elected or appointed, by the act of accepting such office assume a personal obligation not to misappropriate, misapply, convert, misuse, or otherwise wrongfully take any funds, property or other thing of value belonging to the public entity in which they hold office.

### We recommend the Parish:

- (1) ensure that the personnel file for each employee includes a detailed job description;
- (2) ensure that employees are only paid for hours actually worked; and
- (3) rescind Ordinance 20396 which created the position with duties assigned by the Parish President.



The Jefferson Parish system of government was established by its Home Rule Charter, which became effective in 1958. The Parish operates under a president-council form of government with seven council members and the parish president who are each elected for four-year concurrent terms.

The Council appoints the Registrar of Voters for the Parish. The Registrar of Voters is a state employee, but the Parish pays part of his salary and expenses.

Our office received information that the Registrar of Voters may have been paid for work that he did not do, that he was a continuing member of a retirement system for which he was ineligible, and that he was reimbursed for travel that was not related to his job. The procedures performed during the compliance audit consisted of:

- (1) interviewing Parish employees and others as appropriate;
- (2) examining selected Parish records;
- (3) performing analytical tests; and
- (4) reviewing applicable state and federal laws and regulations.



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Ordinances



#### Ordinance 17780

On motion of Mr. Muniz On motion of Mr. Muniz , seconded by Mr. Evans following ordinance was offered, as amended:

SUMMARY NO. 15181 ORDINANCE NO. 17780
An ordinance amending Class 9500, Group Five, of the unclassified pay plan to add the position of Parish Registrar of Voters.

WHEREAS, the Jefferson Parish Registrar of Voters is paid a salary partially by the State of Louisiana and partially by the Parish of Jefferson; and

WHEREAS, the incumbent Jefferson Parish Registrar of Voters

has served in his post for 19 years; and

WHEREAS, the duties of the Registrar of Voters are comparable to that of a Jefferson Parish Department Head; and

WHEREAS, the parish portion of the salary of the Registrar of Voters is not now a part of an established parish pay plan;

WHEREAS, the state portion of the incumbent registrar's salary has not been increased for many years; and

WHEREAS, the parish portion of the incumbent registrar's salary was last increased in 1984.

THE JEFFERSON PARISH COUNCIL HEREBY ORDAINS:

SECTION 1. That the Jefferson Parish subsidy of the salary for the now incumbent registrar of voters be raised to \$26,676.

The foregoing ordinance having been submitted to a vote, the vote thereon was as follows:

NAYS: (2) Giardina & Ward ABSENT: None

The ordinance was declared to be adopted on this the 12th day of July, 1989, to become effective ten (10) days after final adoption.

#### Ordinance 203-96

SECTION 4. That Ordinance No. 17780 adopted on July 12, 1989 is hereby amended and clarified to state that the salary paid under the above ordinance is for duties assigned by the Parish President separate and apart from the Registrar of Voters' duties

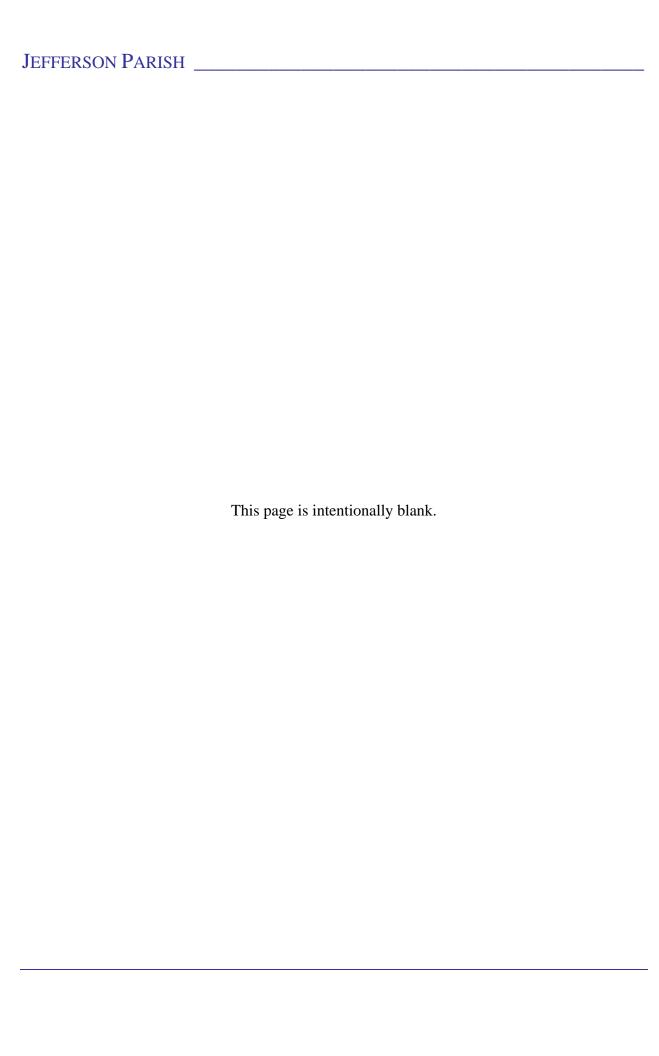
The foregoing ordinance having been submitted to a vote, the vote thereon was as follows:

YEAS: 7 NAYS: None ABSENT: This ordinance was declared to be adopted on the ABSENT: None without the signature of the Parish President, as provided in Section 2.07 of Charter. If vetoed by the Parish President and subsequently approved by Council, this ordinance shall become effective on the day of such approval.

> Effective Date - July 18, Long Cecelo

TIM COULON Parish President

TERRIET, RODRIGUE, CLERK JEFFERSON PARISH COUNCIL





Management's Response





## JEFFERSON PARISH LOUISIANA

#### OFFICE OF THE PARISH ATTORNEY

November 3, 2006

THOMAS G. WILKINSON PARISH ATTORNEY

LOUIS G. GRUNTZ, JR. DEPUTY PARISH ATTORNEY

DEBRA MILLER YENNI DEPUTY PARISH ATTORNEY

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

Dear Mr. Theriot:

The final draft prepared by your staff in the Dennis DiMarco matter was received by Aaron F. Broussard, Parish President. The cover letter states in pertinent part:

"We request your final response to include all attachments no later than November 13, 2006. Your written response will be included as part of the published report. At this time, you should provide any information you have which might impact the findings contained in the report."

The Parish President has requested that our response dated October 23, 2006 be included as part of the published report in its entirety. I have included another copy for your convenience.

Again, I would like to take this opportunity to state that it is clear your staff worked diligently on this project and I commend them for their effort. I also want to thank you and your staff for meeting with all interested parties on two occasions prior to the release of the final report and providing this opportunity for the Parish to have its comments included in the final report.

If you have any questions, please contact me at 504-364-3822.

Sincerely,

THOMAS G. WILKINSON Parish Attorney

TGW/ Enclosure

C: Aaron F. Broussard, Parish President John Young, Council Chairman Tim A. Whitmer, CAA



## JEFFERSON PARISH LOUISIANA

#### OFFICE OF THE PARISH ATTORNEY

October 23, 2006

THOMAS G. WILKINSON PARISH ATTORNEY

LOUIS G. GRUNTZ, JR.

DEBRA MILLER YENNI DEPUTY PARISH ATTORNEY

Mr. Steve Theriot, Legislative Auditor Office of Legislative Auditor 1600 North Third Street P.O. Box 94397 Baton Rouge, LA 70804-9397

Dear Mr. Theriot:

On Monday, October 9, 2006 members of your staff presented a draft report stamped with "Confidential Draft Not For Publication" on their findings related to Dennis DiMarco, Registrar of Voters. At the end of the presentation, Aaron F. Broussard, Parish President requested the opportunity to provide a response to those findings prior to the final report being issued. The Parish's response is provided below.

Mr. Broussard requests that the following information be included in your final report where requested or considered in your analysis prior to preparing your final report:

- In the first paragraph on the first page following the sentence that ends: "...no additional duties were ever assigned..." the Parish is requesting that the following sentence be added for clarification to the public: "However, it should be noted that no money was ever funded in the Jefferson Parish Operating Budget under Ordinance No. 20396 that was received or could have been received by Mr. DiMarco in regard to said ordinance. Specifically, Ordinance No. 20396 was never acted upon regarding any assignment of additional duties or compensation thereof.
- In the first paragraph on the second page following the sentence that ends: "Mr. DiMarco asked that certain language be added to the proposed budget ordinance for the upcoming year" the Parish is requesting that the following sentence be added for clarification to the public: "However, despite the memorandum from Mr. DiMarco, the 1999 Budget only reflects the \$29,748 salary as part of the Registrar of Voter's budget and is not included in any other aspects of the General Operating Budget of Jefferson Parish." Furthermore, the Parish requests that your staff take note of the fact that a memorandum has no force and effect of law in and of itself and cannot alter the Parish Operating Budget. Said changes must be determined by formal budget ordinance amendments passed by the Jefferson Parish Council after public advertisements and public hearings are held. This was not done in the case in reference to Mr. DiMarco's memorandum.
- In the first full paragraph on the third page under the Sub-Section titled "No Additional Duties Assigned" following the sentence that ends with: "...no official document could be found to describe Mr. DiMarco's title or duties for the additional salary" " the Parish is requesting that the following sentence be added for clarification to the public: "However, it should be noted that no money was ever funded in the General Operating Budget under Ordinance No. 20396 that was received or could have been received by Mr. DiMarco for additional duties assigned." Furthermore, the Parish requests that your staff

take note of the fact that no money was ever received by Mr. DiMarco for additional duties assigned under Ordinance No. 20396. Furthermore, the Personnel Board of Jefferson Parish never created a special position for the purposes of receiving additional duties for the Parish President nor was a special new unclassified position ever ratified by the Council to be the recipient of any additional duties as stated in Ordinance No. 20396.

- In the first paragraph of the fourth page under the Sub-Section titled "No Additional Duties Assigned" following the sentence that ends with "...to the May 6, 2005 termination date", the period of that sentence should be eliminated and the following language should be added: "...as his additional salary had always been budgeted in the Registrar of Voter's budget and not as a separate line item in the Operating Budget of the Parish for additional duties that could have been assigned to Mr. DiMarco and for which he could not have been compensated, but, in fact he never was, which potentially could have been in accordance with Ordinance No. 20396.
- While it is clear that the section titled "Retirement" reflects the opinion of the Legislative Auditor's staff, and Mr. Broussard respects that opinion and their right to submit their report to the District Attorney of the 24<sup>th</sup> Judicial District, he respectfully disagrees with the inclusion of the very last sentence of the report, finding it entirely gratuitous. If you include this language in the final report, he requests that it be relegated to footnote status and the word "individual", which is generic and could apply to anyone mentioned in the report, should be clarified if, indeed, you believe a specific individual is the focus of your statement.

Ms. Nancy Cassagne, CAA, provided the information below in response to the "Recommendations" on the 6<sup>th</sup> page:

- 1) Jefferson Parish does maintain employee files for all employees. Because some employees are civil service and are part of a classified pay plan administered by the Personnel Department, those employee files are maintained by the Personnel Department. Those employees, who are unclassified and part of the Executive Pay Plan, have personnel files maintained in the Parish President's Office. For those files under the Parish President's control, we will make sure all pertinent information, including job descriptions, are in the employee files.
- 2) Jefferson Parish maintains that each department head is responsible for ensuring that time and attendance is signed off and accurate for the respective department. Quarterly, we randomly select several departments to ensure that department heads are actually printing and initially their approvals of the time and attendance records. Because the Registrar of Voters is a separate agency that does not report to the Parish President or the Parish Council, this department does not fall within our internal policies. (Attachment A)
- 3) The rescinding of Ordinance No. 20396, at the instruction of the Parish President, was submitted to the Jefferson Parish Council.

Mr. Broussard requests that after the comments provided by the Parish and others cited in your report have been reviewed and considered, that another meeting is held with all interested parties to discuss your determinations regarding those comments and responses prior to the preparation of your final report.

Further, we request that all comments made in the Parish's original response be reviewed and considered again prior to the preparation of your final report. The Parish would like this

opportunity to reiterate a brief summary from Mr. Broussard's letter dated September 18, 2006 in response to your first draft:

In summary, Mr. DiMarco, as Registrar of Voters, was entitled to a Supplement Salary. When he was first appointed he requested that his supplemental salary be called "salary" in an attempt to remain in two retirement systems. At no time during Mr. DiMarco's tenure as Registrar of Voters was any portion of his compensation paid by any office/budget other than that of the Registrar of Voters. No "extra duties" were ever assigned. After the initial ordinance passed in July, 1998, all subsequent ordinances correctly referred to Mr. DiMarco's compensation as related to his duties as Registrar of Voters. Upon determining that Mr. DiMarco was not entitled to be in two retirement systems, the Parish undertook a review of this matter and determined that Mr. DiMarco should reimburse the Parish for the portion it paid to Parochial Employees Retirement System in error. The Parish has already received Mr. DiMarco's check in the amount of \$26,876 as repayment.

Once you have completed your review of our comments and the responses of Mr. Coulon and Mr. DiMarco, please contact Mr. Broussard's office to schedule the next meeting. Your cooperation in this matter is appreciated.

Sinterely

THOMAS G. WILKINSON Parish Attorney

TGW/ Attachment

C: Aaron F. Broussard, Parish President
Tim A Whitmer, CAA
Bill Wessel, Attorney for Mr. DiMarco
Mr. Tim Coulon



## JEFFERSON PARISH LOUISIANA

OFFICE OF PARISH PRESIDENT

TIM A. WHITMER CHIEF ADMINISTRATIVE ASSISTANT

TO:

All Appointing Authorities

FROM:

Mr. Tim Whitmer Tow

Chief Administrative Assistant

DATE:

January 23, 2004

SUBJECT: OVERTIME AND STAND-BY PAY

(Revised from 6/21/1999, 1/7/2004)

The following policy and procedures regarding overtime and stand-by pay shall be effective immediately:

#### OVERTIME

All Parish departments shall institute and utilize a time-attendance system that meets the following minimum requirements:

- Each department's time-attendance system shall provide for the department Director's review and approval of all overtime and stand-by time on a bi-weekly basis.
- All overtime and stand-by time shall be documented in writing on appropriate form(s) and shall clearly state: the employee's name; the date(s) and hours worked; the location of work performed; the tasks performed; and the reason warranting the overtime and stand-by time duty assignment.
- Whenever deemed justified, and in accordance with the requirements and procedures of this "Overtime and Stand-By Pay" policy, department Directors may authorize overtime duty and pay for employees designated as "E"-status (exempt from overtime compensation) in the classified pay plan. Overtime for "E"-status employees shall be authorized only for non-routine tasks performed beyond and after regular hours.

No employee shall be authorized to perform work at home that would result in overtime pay.

JEFFERSON PARISH ACCOUNTING DEPT.

SUITE 1002 - 1221 ELMWOOD PARK BOULEVARD - JEFFERSON, LOUISIANA 70123 P. O. BOX 10242 JEFFERSON, LOUISIANA 10161-0242 - (504) 736-6400

Printed on Recycled Paper

Attachment A

Appointing Authorities January 26, 2004 Page 2

- Under <u>normal</u> circumstances, department Directors shall rotate overtime and stand-by assignments to all eligible employees who volunteer to work overtime <u>during non-mandatory overtime work</u> <u>situations</u>. If an employee elects to decline voluntary overtime and stand-by work assignments, that employee must document his/her declination of voluntary overtime and stand-by work assignments in writing, and a copy of this written notification shall be placed in the
- employee's file for future reference. An employee's electing to decline voluntary overtime and stand-by work assignments shall not exclude that employee from mandatory overtime duty assignment or essential duty assignment based upon the needs of the service.
- Department Directors may require employees to work mandatory overtime in accordance with Personnel Rule IV, Section 5, 5.1.

All Parish departments shall comply with the requirements and procedures of this "Overtime and Stand-By Pay" policy. On a quarterly basis, the Payroll Officer will print overtime and stand-by reports for review by the Internal Auditor. Departments will be selected randomly for periodic review relative to compliance with the requirements and procedures of this "Overtime and Stand-By Pay" policy, and any discrepancies or deviations from this policy will be investigated.



# JEFFERSON PARISH LOUISIANA

#### **REGISTRAR OF VOTERS**

DENNIS A. DIMARCO

November 10, 2006

Mr. Steve Theriot, Legislative Auditor Office of Legislative Auditor 1600 North Third Street P.O. Box 94397 Baton Rouge, LA 70804-9397

Dear Mr. Theriot:

Enclosed is my response to a Draft Report relating to myself as Registrar of Voters prepared by your staff and provided to the Parish. In my response, I respectfully disagree with the Draft Report in a few aspects. I am providing back up information for all areas in which I disagree.

I specifically take issue with statements made in the report that by continuing my participation in PERS, and although no benefits have been received from either system, the Auditors are capable of calculating potential benefit at retirement under the Parish Retirement System (PERS), but when I previously submitted calculations of greater benefit to me by proper reporting under the State Retirement System (ROVERS), this was dismissed in the report with the statement that, "it is not feasible to calculate his benefit had his benefit been properly reported to ROVERS." In other words, it is "feasible" to calculate "potential" benefit of an error but "not feasible" to calculate benefits if done correctly. I can understand that the Auditors might not want to be fair to Public Officials but they should, at least, be consistent.

I know your staff received this anonymous complaint more than 1 ½ years ago and have spent a great deal of time on this report, but the failure to provide calculations of the proper treatment of a supplement in salary and the greater benefit to me if the error had not occurred, is, in my opinion, without balance, leading the reader to a false conclusion implying improper benefit in potential retirement benefits, not supported by facts, yet resulting in an unsupportable conclusion.

Mr. Theriot, what really astounds me in the proposed report is the misplaced and misleading reference to malfeasance. I am informed by counsel, and he is willing to furnish you a brief on the matter, that malfeasance exists only when an office holder willfully refuses to perform an express duty that is required of the job, or when he performs such a duty in an unlawful manner. The proposed audit report makes no mention of any duty imposed by law. Even dual office holding is not a criminal violation in Louisiana and would not be considered to be malfeasance.

Two Parish Presidents together with the Parish Attorney, in separate prior responses, all state that they disagree with the Audit Response in many respects. While a paragraph or paragraphs in the report are devoted to each allegation, little, if any, of the Parish's responses and conclusions regarding these allegations are in the Audit Report. Specifically, I am talking about the Parish's response to the topics of the appropriateness of the Supplement granted, Ordinance No. 20396, "no additional duties assigned", and "no intent to deceive or make payments for work not actually done". The responses made by the Parish refute most of the allegations made, but are apparently ignored and given little mention in the report. Their lack of inclusion could be because the Parish's responses do not support the conclusions of the Auditors. I ask that the Parish's prior responses as well as my analysis showing that I cannot receive any greater benefit from the error of participating in PERS rather than ROVERS be reviewed carefully and given the weight they deserve in the report. Unless changes are made in the conclusions of your staff's report, I am requesting that my full response, with all exhibits, as well as this cover letter, be included in your report.

Sincerely,

Dennis A. DiMargo Registrar of Voters

DAD/sb

## JEFFERSON PARISH REGISTRAR OF VOTERS

#### RESPONSE TO LEGISLATIVE AUDITOR REPORT

Dennis DiMarco - Registrar of Voters

P.O. Box 2248 Marrero, LA 70073-2248 (504) 349-5690 Office Phone (504) 349-5695 Fax

November 10, 2006

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#### Supplemental Pay:

- Upon my appointment as Registrar of Voters, and consistent with the Parish Council's prior approval of Supplemental Pay for the Registrar of Voters position, the Parish President placed me in Step 7 of Pay Group 5 of the Executive Pay Plan. According to Rule XVII, appointments to positions (Supplemental Pay) in the Unclassified Pay Plan can be made at any rate within the range as specifically authorized by the Appointing Authority who, in this case, is the Parish President. At least half of all parishes supplement the salaries of either the Registrar and/or the unclassified employees on his/her staff. {Exhibits 1,2}
- Reference is made numerous times in the Audit Report to additional duties not assigned under Ordinance 20396. You have already been informed by the Parish Presidents, both Tim Coulon and Aaron Broussard, and the Parish Attorney, that there was never contemplated any extra duties for the "salary" or "salary supplement" paid to me by Jefferson Parish. With regard to "additional duties" assigned, Ordinance 20396 was never implemented as no job title, contract, Civil Service, or Councilmatic approval was ever sought or given to create an additional position or duties. {Exhibits 3,4,5,6}
- On the contrary, Operating Budget submittals for the Registrar's office specifically make reference to a supplement granted while making no reference to other job titles or duties. {Exhibits 7,8,9,10,11,12,13,14}
- Memos written within the first few months of my being appointed Registrar questioned job titles established by the Budget Director and emphasized the need to correctly list mandated salary and supplements in salary granted. {Exhibits 7,8}
- All raises granted, all Human Resource Pay Raise Forms, all DP-11-R Raise Forms state that increases were related to the Registrar of Voters duties and not any other job title or job description. {Exhibits 15,16,17,18,19,20}
- While believing it was to my advantage since I was a member of PERS since
  February 15, 1982, I also believed I had the option of remaining under PERS,
  even though ROVERS is a more generous system, paying a greater benefit for
  each year of service 3.333% versus 3.00% for PERS. ROVERS also offers a
  Member Supplemental Savings Fund whereby the system is allowed to pay an
  amount up to 3% of mandated and supplemental salary. PERS offers no such
  benefit. {Exhibits 21,22,23}
- Because PERS and ROVERS have "Reciprocal Recognition of Service" contributing to PERS based on the supplement granted does not allow an earlier

retirement date than would have been achieved if contributions had been made only into ROVERS.

- Contributions made solely into ROVERS could be transferred to PERS and would allow for more years of service than transferred because each year in ROVERS is worth more than a similar year in PERS (3.333% versus 3.00%). The actual impact would be determined after an actuarial study by PERS.
- The salary of a Registrar of Voters is established by LSA RS 18:55 which in summary holds that the total compensation of the Registrar of Voters is made up of three separate elements:
  - 1. The State's portion
  - 2. The Parish Mandated portion
  - 3. The Parish paid supplement (see also LSA RS 18:56)

During his tenure as Registrar of Voters, Mr. Altobello received all three elements. The Parish's mandated portion could not be lower than the amount paid as of July 1, 1991. The Parish paid supplement was established by Ordinance No. 17780, adopted July 12, 1989, (effective July 22, 1989) which amended Class 9500, Group Five, of the Unclassified Pay Plan to add the position of Registrar of Voters. At the time of his retirement, Mr. Altobello's total compensation package was as follows: State Portion: \$34,249, Parish Mandated Portion: \$23,115 and Parish Supplement: \$14,361 or a total of \$71,725. {Exhibit 6}

- Upon my appointment as Registrar, bringing 16.5 years of Jefferson Parish Government experience as Acting Parish President under Joe Yenni, Chief Finance Officer, Chief Administrative Assistant, a B.S. Degree, M.B.A. Degree, certifications as a Government Financial Manager and a Certified Public Accountant – my total starting salary, including supplement, was \$75,978, or \$4,253 per year more than Mr. Altobello.
- To compare my placement in the Steps of the Supplemental Pay Plan to what my
  predecessor was paid, would be like comparing my prior salary as Finance
  Director or Chief Administrative Assistant to those salaries paid to the individuals
  currently occupying those positions. The Parish President has full authority to set
  the level he feels appropriate. {Exhibit 2}
- In a response dated September 18, 2006 to a draft report by the Legislative Auditor, after a lengthy internal review of all facts, Parish President Broussard concludes that the Parish "respectfully disagrees with the draft report in many respects. We have provided backup information for all areas upon which we disagree." He concludes that "in summary, Mr. DiMarco, as Registrar of Voters, was entitled to a Supplement Salary. When he was first appointed he requested that his supplemental salary be called "salary" in his attempt to remain in two retirement systems. At no time during Mr. DiMarco's tenure as Registrar

of Voters was any portion of his compensation paid by any office/budget other than that of the Registrar of Voters. No "extra duties" were ever assigned by any Parish President. After the initial ordinance passed in July, 1998, all subsequent ordinances correctly referred to Mr. DiMarco's compensation as related to his duties as Registrar of Voters." {Exhibit 3}

- The Parish Attorney in a response dated September 18, 2006 states that "As shown in our response, the Parish respectfully disagrees with your findings. It is the Parish's position that Mr. DiMarco was entitled to a Supplemental Salary from the first day of his appointment as Registrar of Voters. During the first few months of his appointment, he requested that the supplement be titled a salary so that he could maintain membership in two retirement systems, however, we now know that, not only was membership in two retirement systems an error, but every budget ordinance from 1999 forward included only Mr. DiMarco's mandated salary and supplemental salary." He further states that "The only funds used to pay Mr. DiMarco were itemized in the Registrar of Voters budget. No funds were ever included in the budget of any Parish department or office. No "extra duties" were ever assigned by the Parish President or any other member of the Administration." {Exhibit 4}
- With regard to the memos referenced in the Auditor's report, the Parish response correctly concludes "That memorandum is in opposition to Ordinance 17780 referenced above which clearly established that the Registrar of Voters would receive a "subsidy" of the salary for the Registrar of Voters. A memorandum cannot override, supersede, or amend an ordinance. Therefore, the salary paid to Mr. DiMarco pursuant to Ordinance No. 17780 was, in fact, part of his Registrar of Voters' compensation package the supplemental portion. Accordingly, effective July 4, 1998, Mr. DiMarco did receive a supplemental salary of \$29,748 and the mandated portion of \$23,115." {Exhibit 6}
- Former Parish President Tim Coulon in his response to the Auditor's draft report states that "the compensation mentioned in the memo was intended to be a supplement and was in no way dependent upon the performance of additional duties other than those normally performed by the Registrar of Voters."
- While the Legislative Auditor still has difficulties with Ordinance 20396, a prior Parish response to a draft of the Audit Report states clearly that "Mr. DiMarco, just like the Registrar of Voters before him, was entitled to a supplemental salary. Accordingly, irrespective of the Legislative Auditor's staff's interpretation of Ordinance No. 20396, from July 4, 1998 through July 18, 1998 there can be no argument that Mr. DiMarco received initially a supplement of \$29,748. Further, all budgets for the Registrar of Voters adopted by the Jefferson Parish Council from 1999 through the present include both the State Mandated portion and the Supplemental Salary portion. These later dated ordinances superseded the language in Section 4 of Ordinance No. 20396 rendering that Ordinance as having no effect on the budgeting of salary for Mr. DiMarco. From the time the 1999

Budget was adopted, the language included in Ordinance No. 20396 was not applicable and all payments to Mr. DiMarco in excess of the Parish Mandated portion of his salary had the effect of a supplemental salary." {Exhibit 6}

- While the Legislative Auditor appears to question the reason for separate employee numbers on separate checks for mandated and supplemental components of total salary, the Parish Attorney reconfirms in a prior response that "the following records clearly show that all compensation received by Mr. DiMarco was related to his position as Registrar of Voters:
  - All budgets submitted by the Registrar of Voters included both the mandated portion and supplemental portion of his salary. (The Budget Summary for the year 2005 is attached as an example – all budgets submitted from 1999 through 2005 contain the same allocations).
  - Mr. DiMarco had two employee numbers assigned number 162 was the number assigned to his supplemental salary and number 35203 for the mandated portion of his salary.
  - All Human Resources Pay Raise Forms indicate that his "162" salary and increases relate to the Registrar of Voters.
  - All DP-11-R forms indicate that his "162" salary and increases were for Registrar of Voters." {Exhibit 6}
  - Separate employee numbers were established by the Finance Department and not the Registrar of Voters. No request was ever made by me for separate numbers.
- The Audit Report states that "during the period 1998 through 2006, the Parish reported biannually to the Department of Elections that Mr. DiMarco's parishpaid compensation as Registrar was the mandated \$23,115; the Parish did not report the additional compensation to the Department of Elections." The Auditors, however, had previously been provided with documentation from the Secretary of State's office that the forms in question "are used solely for the purpose of determining the amount of life insurance available from the State." Upon my appointment as Registrar, I purchased the maximum amount of insurance available, thus making me ineligible for any addition insurance. {Exhibits 24,25,26}

#### No Additional Duties Assigned:

• Parish President Broussard stated in a Parish response that "Mr. DiMarco, as Registrar of Voters, was entitled to a Supplement Salary. When he was first appointed he requested that his supplemental salary be called "salary" in his attempt to remain in two retirement systems. At no time during Mr. DiMarco's tenure as Registrar of Voters was any portion of his compensation paid by any office/budget other than that of the Registrar of Voters. No "extra duties" were ever assigned by any Parish President. After the initial ordinance passed in July,

- 1998, all subsequent ordinances correctly referred to Mr. DiMarco's compensation as related to his duties as Registrar of Voters." {Exhibit 3}
- As stated previously, the Parish Attorney has confirmed that "Mr. DiMarco, just like the Registrar of Voters before him, was entitled to a supplemental salary. Accordingly, irrespective of the Legislative Auditor's staff's interpretation of Ordinance No. 20396, from July 4, 1998 through July 18, 1998, there can be no argument that Mr. DiMarco received initially a supplement of \$29,748. Further, all budgets for the Registrar of Voters office adopted by the Jefferson Parish Council from 1999 through the present include both the State Mandated portion and the Supplemental Salary portion. These later dated ordinances superseded the language in Section 4 of Ordinance No. 20396 rendering that Ordinance as having no effect on the budgeting of salary for Mr. DiMarco. From the time the 1999 Budget was adopted, the language included in Ordinance No. 20396 was not applicable and all payments to Mr. DiMarco in excess of the Parish Mandated portion of his salary had the effect of a supplemental salary." {Exhibit 6}
- LSA CCArt 8 states: Laws are repealed, either entirely or partially, by other laws. A repeal may be express or implied. It is express when it is literally declared by a subsequent law. It is implied when the new law contains provisions that are contrary to, or irreconcilable with, those of the former law. The repeal of a repealing law does not revive the first law. {Exhibit 6}
- As I have previously stated, the only reason for labeling the Supplement as Salary separate and for other duties assigned, was to have the supplement calculated under PERS. Otherwise, the supplement would be calculated under ROVERS. While believing it was to my advantage since I was a member of PERS since February 15, 1982, I also believed I had the option of remaining under PERS, even though ROVERS is a more generous system, paying a greater benefit for each year of service 3.333% versus 3.00% for PERS. ROVERS also offers a Member Supplemental Savings Fund whereby the system is allowed to pay an amount up to 3% of mandated and supplemental salary. PERS offers no such benefit. {Exhibits 21,22,23}
- As of this date, no retirement benefits have been drawn from either system.
- The Audit Report states that "Mr. Aaron Broussard, Parish President, stated that he was unaware of his responsibility to assign Mr. DiMarco additional duties and had never done so. Upon awareness of this responsibility, Mr. Broussard terminated Mr. DiMarco's additional pay." The actual official response by the Parish states that "The letter dated May 23, 2005 eliminating Mr. DiMarco's position with the Parish was written in an abundance of caution to protect the public fisc in the event that a payment had been made outside of the Registrar of Voter's Budget authorization. It was written prior to a full and complete review of all documents and records related to this matter. It is now evident that the Registrar of Voters' supplemental salary was always included only in the

Registrar of Voters budget authorization, and was never itemized or authorized in the General Fund Budget of Jefferson Parish Government for which "extra duties" assigned by the Parish President would have been compensated." {Exhibit 6}

- The Audit Report states "Mr. Broussard now states that Mr. DiMarco's additional salary will be reinstated and back pay paid." Mr. Broussard's actions are backed by State law.
  - o LSA RS 18:57 states in pertinent part:

A: The compensation of any Registrar, Chief Deputy, or other unclassified employee which is payable in accordance with the provisions of R.S. 18:55 and 59 shall not be reduced while he holds his office of position, or as a result of promotion.

(See also: Attorney General Opinion Number 02-338 which states if a parish approves a supplement in pay for the Registrar of Voters, that action increases his compensation and cannot be reduced while they hold the office.) {Exhibit 27}

#### Retirement:

- In a prior response I stated that "Early on I believed that the Supplement I received could be paid to me as a participant in PERS rather than going into ROVERS. We now know that was an incorrect assumption on my part and perhaps others."
  - With the news of the potential retirement of Mr. Altobello, and after learning that the Registrars had a separate retirement system, I sought information on that system if a possible change in employment occurred, and options I had from many sources, including the local PERS retirement office. A number of options were given, including being eligible to remain in PERS. It was suggested, however, that I have an attorney check this interpretation from the local PERS office. Unfortunately, I did not seek legal advice. This inquiry was made as I and many other individuals were seeking the position and prior to any selection by the Parish Council.
  - After my appointment, but prior to assuming office, I was told by my predecessor of the Parish Ordinance granting a Supplement, and I, like him, would receive a Supplement. Since I was already participating in the Parochial Retirement System (PERS), he felt that the Supplement would still be eligible for inclusion in that system.
- The belief of my predecessor does not excuse me from seeking legal concurrence, nor does it excuse what I believe to be a lack of balance in statements regarding ROVERS retirement contained in the Audit findings.
  - The Audit concludes in part that "by continuing his participation in PERS during this period, Mr. DiMarco increased his potential PERS benefit by \$17,875 annually." If I should not have participated in PERS, I should

have participated in ROVERS. On this issue, both I and the Auditors agree. However, no calculation of **potential** ROVERS benefits is offered to compare systems and to determine if I will enrich myself at retirement by participating in PERS.

- On the contrary, calculations previously submitted to the Auditors support
  that I will receive a higher monthly and yearly benefit at retirement if I had
  correctly applied the supplement received to ROVERS instead of PERS.
  This logic is dismissed, however, with the response that "since Mr. DiMarco was
  not yet retired nor achieved his highest three years of salary as Registrar, it is not
  feasible to calculate his benefit had his salary been properly reported to
  ROVERS." {Exhibit 28}
  - o The issue of retirement raised in the Audit relates to the retirement system that the **Supplement** was subject to and its effect on retirement calculations. Current salary, or highest three years of salary are irrelevant to the calculation of the impact of a supplement being subject to either PERS or ROVERS. The calculations and analysis I previously provided clearly state that salary or highest three years of salary are **not** part of my analysis.
  - O While the Audit Report states that it is "not feasible" to calculate the "potential" retirement benefit of a supplement granted and subject to ROVERS, is it "feasible" to calculate a "potential" benefit of a supplement granted and subject to PERS? I disagree.
- Attorney General Opinion Number 02-338 states in part that "the salary provided by law for the Registrar is found in R.S. 18:55, and may not be reduced, as provided in R.S. 18:57 as follows: The compensation of any Registrar, Chief Deputy, or other unclassified employee which is payable in accordance with the provisions of R.S. 18:55 and 59 shall not be reduced while he holds his office or position, or as a result of promotion" and that "In sum, it is our opinion that the salary provided by R.S. 18:55 may be supplemented by the parish governing authority and can not be reduced while the Registrar holds office." {Exhibit 27}
  - The Registrar's Retirement System states that "for each year that an employee works in the Registrar of Voters Office, that employee will accrue 3.333% per year towards retirement." The Supplement granted being part of salary would accrue 3.333% per year independent of mandated salary, but included with mandated salary to determine total retirement benefit. {Exhibits 21,27}
- The Parish in a prior response states that "there is no evidence that we find there was intent to deceive or make payment for work not actually done." {Exhibit 6} Upon the review by the Parish and a determination that the supplement granted should be subject to ROVERS and not PERS, I reimbursed the Parish for the portion it paid to Parochial Employees Retirement System in error. Since the

supplement should be subject to ROVERS, during the same period, the Parish should have paid \$11,334 for the portion it was required to pay into the Registrar's Retirement System. Nothing to date has been paid into that system, nor any mention in the report.

#### **Conclusions:**

- After an extensive review of all facts and in a written response to a draft copy of the Audit findings, the Parish Attorney in a letter written September 18, 2006 stated that "the Parish respectfully disagrees with your findings. It is the parish's position that Mr. DiMarco was entitled to a Supplemental Salary from the first day of his appointment as Registrar of Voters. During the first few months of his appointment, he requested that the supplement be titled a salary so that he could maintain membership in two retirement systems, however, we now know that, not only was membership in two retirement systems an error, but every budget ordinance from 1999 forward included only Mr. DiMarco's mandated salary and supplemental salary. The only funds used to pay Mr. DiMarco were itemized in the Registrar of Voters budget. No funds were ever included in the budget of any Parish department or office. No "extra duties" were ever assigned by the Parish President or any other member of the Administration." {Exhibit 4}
- The Parish President in a written response to the same draft report concluded that

"In summary, Mr. DiMarco, as Registrar of Voters, was entitled to a Supplement Salary. When he was first appointed he requested that his supplemental salary be called 'salary' in his attempt to remain in two retirement systems. At no time during Mr. DiMarco's tenure as Registrar of Voters was any portion of his compensation paid by any office/budget other than that of the Registrar of Voters. No 'extra duties' were ever assigned by any Parish President. After the initial ordinance passed in July, 1998, all subsequent ordinances correctly referred to Mr. DiMarco's compensation as related to his duties as Registrar of Voters. Upon determining that Mr. DiMarco was not entitled to be in two retirement systems, the Parish undertook a review of this matter and determined that Mr. DiMarco should reimburse the Parish for the portion it paid to Parochial Employees Retirement System in error. The Parish has already received Mr. DiMarco's check in the amount of \$26,876 as repayment."

He concluded by saying that "There is no evidence that we find there was intent to deceive or make payments for work not actually done. It is now evident that the Registrar of Voters' supplemental salary was always included only in the Registrar of Voters budget authorization, and was never itemized or authorized in the General Fund Budget of Jefferson Parish Government for which "extra duties" assigned by the Parish President would have been compensated. The error was in calling the supplement "salary" that resulted in the possibility that Mr. DiMarco could be in two (2) retirement systems at the same time. With

the receipt of Mr. DiMarco's check in the amount of \$26,876, this error has been corrected. Mr. DiMarco can receive a supplemental salary provided by law, the mandated parish portion of this salary; and the State's portion of his salary." {Exhibit 6}

- The Auditors and I agree that the **Supplement** I receive should be subject to ROVERS rather than PERS. Did I or will I draw a larger retirement when I retire due to this error? The Audit draws the following conclusion "By continuing his participation in PERS during this period, Mr. DiMarco increased his potential PERS benefit by \$17,875 annually." When I previously provided the potential benefit to ROVERS participation, and the conclusion that I would draw a higher benefit, this analysis is dismissed with the statement that "since Mr. DiMarco was not yet retired nor achieved his highest three years of salary as Registrar, it is not feasible to calculate his benefit had his salary been properly reported to ROVERS." I disagree.
- The failure to provide calculations of the proper treatment of a supplement and its potential greater impact on retirement benefits to me is, in my opinion, without balance, leading the reader to a conclusion implying improper benefits, not supported by facts, resulting in incalculable damage to the reputation of the subject of the Audit. How does one have the ability to calculate "potential" benefit if done incorrectly, but find it "not feasible" to calculate if done correctly? I believe the conclusions raised in the report regarding retirement benefits should be removed.
- Two Parish Presidents together with the Parish Attorney, in separate prior responses, all state that they disagree with the Audit Response in many respects. While a paragraph or paragraphs in the report is devoted to each allegation, little, if any, of the Parish's responses and conclusions regarding these allegations are in the Audit Report. Specifically, I am talking about the Parish's response to the appropriateness of the Supplement granted, Ordinance No. 20396, "no additional duties assigned", and "no intent to deceive or make payments for work not actually done". The responses made by the Parish refute most of the allegations made, but are apparently ignored and given little mention in the report. Their lack of inclusion could be because the Parish's responses do not support the conclusions the Auditor's prefer.

On motion of Mr. Muniz , seconded by Mr. Evans , the following ordinance was offered, as amended:

SUMMARY NO. 15181 ORDINANCE NO. 17780
An ordinance amending Class 9500, Group Five, of the unclassified pay plan to add the position of Parish Registrar of Voters.

WHEREAS, the Jefferson Parish Registrar of Voters is paid a salary partially by the State of Louisiana and partially by the Parish of Jefferson; and

WHEREAS, the incumbent Jefferson Parish Registrar of Voters has served in his post for 19 years; and

WHEREAS, the duties of the Registrar of Voters are comparable to that of a Jefferson Parish Department Head; and

WHEREAS, the parish portion of the salary of the Registrar of Voters is not now a part of an established parish pay plan;

WHEREAS, the state portion of the incumbent registrar's salary has not been increased for many years; and

WHEREAS, the parish portion of the incumbent registrar's salary was last increased in 1984.

THE JEFFERSON PARISH COUNCIL HEREBY ORDAINS:

SECTION 1. That the Jefferson Parish subsidy of the salary for the now incumbent registrar of voters be raised to \$26,676.

The foregoing ordinance having been submitted to a vote, the vote thereon was as follows:

YEAS: 5 NAYS: (2) Giardina & Ward ABSENT: None
The ordinance was declared to be adopted on this the 12th day
of July, 1989, to become effective ten (10) days after final
adoption.

EULAA. LOPEZ
PARISH CLERK
JEFFERSON PARISH COMMON

#### XVII. Pay

26.

2

#### **Applicability**

For the purposes of administering the Executive Pay Plan and its incorporated Pay Plan Benefit and Pay Rules, each pay grade shall consist of an open range including a minimum entrance annual rate, a normal maximum annual rate, and an absolute maximum annual rate. The grade range between the normal maximum rate and the absolute maximum rate shall be used for longevity pay purposes. Under no circumstance shall an employee's pay exceed the absolute maximum rate of the pay grade to which his position is assigned. Where the term maximum rate is used in this Rule, it shall mean the normal maximum rate stated in the Pay Plan, or, in the case of an employee having sufficient service to qualify for longevity pay, that employee's individual longevity maximum rate.

When necessary to the operation of the Parish automated payroll system, salary equivalents of the annual pay rates stated in the Pay Plan may be computed on an hourly, day, and bi-weekly basis as follows:

- (a) hourly rate = annual rate/annual base hours for the class or position (2080 hours for 40 hour/week base, or 1820 hours for 35 hour/week base), rounded to the nearest four (4) decimal places.
- (b) day rate = hourly rate \* regular hours per day, rounded to the nearest two (2) decimal places.
- (c) bi-weekly rate = day rate\*10.
- 17.1 The pay of all positions shall be determined in accordance with the Pay Plan. No person shall be paid at less than the minimum rate nor more than the maximum rate provided for his/her position, except as specifically permitted elsewhere in this Rule or as specifically provided in the Pay Plan.
- 17.2 All appointments shall be made at the minimum rate or such other starting rate as specifically authorized by the Appointing Authority.
- 17.3 Whenever the Pay Plan is amended to set a higher pay grade for any position, additional "across-the-board" pay increases may be granted to employees occupying positions affected.

Exhibit 2

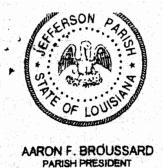
14

Pay Increases

17.4 Subject to the availability of funds, an employee may be granted a pay increase (subject to the maximum rate limitation) on the first day of the pay period immediately following satisfactory completion of the Introductory Period. Thereafter, annually, if the initial pay raise was effective between the first and fifteenth day of the month (inclusive), the employee's pay raise eligibility date shall be the first day of that month; and, if the initial pay raise was effective between the sixteenth and last day of the month (inclusive), the employee's eligibility date shall be the sixteenth of that month.

Each employee shall be considered for an annual pay raise of five (5) percent of current annual salary on his/her eligibility date. If approved, this shall be effective on the first day of the pay period immediately following the eligibility date.

- 17.5 The Appointing Authority shall have discretion to grant additional percentage pay raises in such amounts at such times as deemed fit, subject to the following conditions:
  - (a) The Appointing Authority shall have the discretion to grant an additional percentage pay raise each year for outstanding job performance. Such a raise may be awarded in addition to the annual pay raise; however,
  - (b) Not more than one of each increase will be granted per calendar year.
- 17.6 Pay raises above the normal maximum rate provided in the Pay Plan (except for across-the-board cost-of-living raises elsewhere permitted in these Rules) shall be used only as a reward and incentive. To be eligible for such raises(s), an employee must have at least nine (9) years of service, and the employee's pay rate after raise shall not exceed the normal maximum rate by more than five (5) percent compounded for each three (3) years of service. As specified in Ordinance No. 20489, Section 4, the maximum attainable longevity pay increase(s) in each of the pay grades of the Executive Pay Plan shall not exceed twenty-five (25) percent above the normal maximum rate.



# JEFFERSON PARISH LOUISIANA

OFFICE OF PARISH PRESIDENT

Our Mission Is:
"Provide the services,
leadership, and vision to
improve the quality of life
in Jefferson Parish."

September 18, 2006

Mr. Steve Theriot, Legislative Auditor Office of Legislative Auditor 1600 North Third Street P.O. Box 94397 Baton Rouge, LA 70804-9397

Dear Mr. Theriot:

The Parish's response to a draft report related to Mr. DiMarco, Registrar of Voters, prepared by your staff and provided to the Parish in a meeting held August 29, 2006, has been hand delivered to Mr. Dupree Parker. In our response, we requested an opportunity to meet with your staff again prior to the release of their report

I am enclosing a copy of the Parish's response for your review. The Parish respectfully disagrees with the draft report in many respects. We have provided backup information for all areas upon which we disagree.

In summary, Mr. DiMarco, as Registrar of Voters, was entitled to a Supplement Salary. When he was first appointed he requested that his supplemental salary be called "salary" in his attempt to remain in two retirement systems. At no time during Mr. DiMarco's tenure as Registrar of Voters was any portion of his compensation paid by any office/budget other than that of the Registrar of Voters. No "extra duties" were ever assigned by any Parish President. After the initial ordinance passed in July, 1998, all subsequent ordinances correctly referred to Mr. DiMarco's compensation as related to his duties as Registrar of Voters. Upon determining that Mr. DiMarco was not entitled to be in two retirement systems, the Parish undertook a review of this matter and determined that Mr. DiMarco should reimburse the Parish for the portion it paid to Parochial Employees Retirement System in error. The Parish has already received Mr. DiMarco's check in the amount of \$26,876 as repayment.

It is clear that your staff worked diligently on this report and I commend them for their effort. However, as you can see in the Parish's response, there were several conclusions with which we disagree and have provided backup information as a basis for our conclusions.

-continued

Ex HISIT 3 Mr. Steve Theriot Page 2 September 18, 2006

I am of the opinion that prior to any report or response being issued, another meeting is in the best interest of all parties and I am hopeful you will agree and instruct your staff to participate. Your cooperation is appreciated.

Sincerely,

AARON F. BROUSSARD

Parish President

AFB/

C: Tom Wilkinson, Parish Attorney Nancy Cassagne, CAA



# JEFFERSON PARISH LOUISIANA

OFFICE OF THE PARISH ATTORNEY

September 18, 2006

THOMAS G. WILKINSON PARISH ATTORNEY LOUIS G. GRUNTZ, JR. DEPUTY PARISH ATTORNEY DEBRA MILLER YENNI

DEPUTY PARISH ATTORNEY

Mr. Dupree Parker
Assistant Legislative Auditor
Office of Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Parker:

Attached you will find the Parish's response to your Draft Report on Mr. DiMarco's supplemental salary. As shown in our response, the Parish respectfully disagrees with your findings. It is the Parish's position that Mr. DiMarco was entitled to a Supplemental Salary from the first day of his appointment as Registrar of Voters. During the first few months of his appointment, he requested that the supplement be titled a salary so that he could maintain membership in two retirement systems, however, we now know that, not only was membership in two retirement systems an error, but every budget ordinance from 1999 forward included only Mr. DiMarco's mandated salary and supplemental salary.

The only funds used to pay Mr. DiMarco were itemized in the Registrar of Voters budget. No funds were ever included in the budget of any Parish department or office. No "extra duties" were ever assigned by the Parish President or any other member of the Administration.

The Parish has requested, and received, a check from Mr. DiMarco in the amount of \$26,876 to repay the Parish's portion of Parochial Employees Retirement System. The Parish will now work with Mr. DiMarco to resolve the remaining back-pay issues as mandated by law.

It is my understanding that Mr. Tim Coulon and Mr. DiMarco have also provided you with a written response to your draft report. The Parish is requesting that another meeting be held with all interested persons who attended the August 29, 2006 meeting prior to the Legislative Auditor's report being made final and released.

exnisit 4 Please contact Mr. Broussard's office to schedule this meeting. Your cooperation in this matter is appreciated.

Sincerely,

THOMAS G. WILKINSON Parish Attorney

TGW/

Attachment

C: Aaron F. Broussard, Parish President
Nancy Cassagne, CAA
Bill Wessel, Attorney for Mr. DiMarco
Steve Theriot, Legislative Auditor

TO: S: Dupree Parker, Senior Auditor

. RE: JP Registrar of Voters/Dennis DiMarco

Dear Mr. Parker:

Regarding our recent conversation relative to Mr. DiMarco's appointment and compensation supplement as Registrar of Voters. Since it appeared that you may have been confused on several issues, I thought it best to provide a summary of my participation as Jefferson Parish President.

With regards to my current employment status, while I serve on the LRA and the Superdome Commission, I do so as a volunteer. My primary employment is as Executive Director of the Jefferson Business Council, which is a group of business owners/CEOs, which has no affiliation to the public sector and therefore I have no employment ties to Jefferson Parish Government. I am a 28 year retiree of Jeff Parish and enjoy those benefits for which I am entitled.

With respect to the Jefferson Parish Registrar of Voters, the Jefferson Parish Council has appointing authority for the position, not the Parish President. As Parish President I set the parish supplement for the position consistent with Mr. Dimarco's predecessor, Mr. Altebello.

While there may have been confusing language in the budget ordinance and payroll letters, it was never my intent to assign Mr. DiMarco specific duties other than those of the Registrar of Voters nor to view his supplement as compensation for additional duties inconsistent with the Jefferson Parish unclassified Pay Plan.

https://jp-appserver.jeffparish.net/exchange/DDiMarco/Inbox/Legislative%20Auditor-2.EML?Cmd... 6/22/2006

ExHIBIT 5

#### RESPONSE TO LEGISLATIVE AUDITOR'S DRAFT REPORT

On Tuesday, August 29, 2006 members of the Legislative Auditor's staff presented a draft report on the matter of Dennis DiMarco's, Registrar of Voters, and compensation package. The following facts and exhibits are provided in response to incorrect and incomplete assertions made in the report.

Dennis A. DiMarco was hired as Director of Finance in February 1982. He was subsequently appointed to the position of Chief Administrative Assistant in January 1996. By Resolution No. 86923 he was appointed Registrar of Voters effective upon the retirement of the previous Registrar of Voters, Sam Altobello.

The salary of a Registrar of Voters is established by LSA RS 18:55 which in summary holds that the total compensation of the Registrar of Voters is made up of three separate elements:

- 1. The state's portion
- 2. The Parish Mandated portion
- 3. The Parish paid supplement (see also LSA RS 18:56)

During his tenure as Registrar of Voters, Mr. Altobello received all three elements. The Parish's Mandated portion could not be lower than the amount paid as of July 1, 1991. <sup>1</sup> The Parish paid supplement was established by Ordinance No. 17780, (Exhibit A)<sup>2</sup> adopted July 12, 1989, (effective July 22, 1989) which amended Class 9500, Group Five, of the unclassified pay plan to add the position of Registrar of Voters. At the time of his retirement, Mr. Altobello's total compensation package was as follows: State portion: \$34,249.00, Parish Mandated Portion: \$23,115 and Parish supplement: \$14,361

On June 1, 1998, Mr. Coulon initialed a memorandum which stated

"Effective July 4<sup>th</sup> and in accordance with Council Ordinance No. 17780, please place Dennis DiMarco in Step 7 (\$29,748) of Pay Group V of the Executive Pay Plan.<sup>3</sup> Dennis is to be considered a pre-1986 employee with benefits. Under this ordinance, this salary is to be considered separate and apart from his appointment as Registrar of Voters and as such, he is to continue in the Parish retirement system for the amount paid under the

Exhibit 6

<sup>&</sup>lt;sup>1</sup> LSA RS 18:55 states in pertinent part: (b) Each parish governing authority shall continue to compensate its registrars at no less than the same annual dollar amount as that paid by the particular parish on July 1, 1991, including both the prior mandated parish portion and any supplements authorized. The difference between the amount of compensation due each registrar and the amount payable by the parish governing authority shall be paid by the state through the secretary of state.

<sup>&</sup>lt;sup>2</sup> This ordinance was the local law that established a supplemental salary – it could only be amended by another ordinance – not a resolution and not by a memorandum.

<sup>&</sup>lt;sup>3</sup>According to Rule XVII appointments to positions in the unclassified pay plan can be made at any rate within the range as specifically authorized by the Appointing Authority – in this case the Parish President who authorized step 7. (Exhibit B)

memo. Again, this salary is not a supplement to his Registrar of Voters' salary" (Memorandum attached as Exhibit C)

That memorandum is in opposition to Ordinance No. 17780 referenced above which clearly established that the Registrar of Voters would receive a "subsidy" of the salary for the registrar of voters. A memorandum cannot override, supercede, or amend an ordinance. Therefore, the salary paid to Mr. DiMarco pursuant to Ordinance No. 17780 was, in fact, part of his Registrar of Voters' compensation package — the supplemental portion. Accordingly, effective July 4, 1998, Mr. DiMarco did receive a supplemental salary of \$29,748 and the mandated portion of \$23,115.

Ordinance No. 20396, (Exhibit D) adopted on July 8, 1998, effective July 18, 1998, an ordinance amending the 1998 Operating Budget, included the following language:

SECTION 4. That Ordinance No. 17780 adopted on July 12, 1989 is hereby amended and clarified to state that the salary paid under the above ordinance is for duties assigned by the Parish President separate and apart from the Registrar of Voters' duties

Mr. DiMarco has stated that he requested the title of salary instead of supplement be inserted in Mr. Coulon's memorandum and the Budget Ordinance so that he could remain in the Parochial Employees Retirement System (PERS). Mr. DiMarco stated there was never any intention for him to have any extra duties. The amount paid to Mr. DiMarco was the same whether it was called a salary or Supplement.

The Legislative Auditor's Draft Report states in part: "Over a seven year period, Mr. DiMarco was paid \$286,780 for work that was never assigned and never performed". This statement is incorrect. Mr. DiMarco requested, for retirement purposes, that the title of his statutorily authorized supplement be titled "salary and not a supplement". Mr. DiMarco, just like the Registrar of Voters before him, was entitled to a supplemental salary. Accordingly, irrespective of the Legislative Auditor's staff's interpretation of Ordinance No. 20396, from July 4, 1998 through July 18, 1998 there can be no argument that Mr. DiMarco received initially a supplement of \$29,748.

Further, all budgets for the Registrar of Voters office adopted by the Jefferson Parish Council from 1999 through the present include both the State Mandated Portion and the Supplemental Salary portion. These later dated ordinances superceded the language in Section 4 of Ordinance No. 20396 <sup>4</sup> rendering that Ordinance as having no

<sup>&</sup>lt;sup>4</sup> LSA CCArt 8 states:

Laws are repealed, either entirely or partially, by other laws.

A repeal may be express or implied. It is express when it is literally declared by a subsequent law. It is implied when the new law contains provisions that are contrary to, or irreconcilable with, those of the former law.

The repeal of a repealing law does not revive the first law.

effect on the budgeting of salary for Mr. DiMarco. From the time the 1999 Budget was adopted, the language included in Ordinance No. 20396 was not applicable and all payments to Mr. DiMarco in excess of the Parish Mandated portion of his salary had the effect of a supplemental salary and all payments to PERS should have ceased.

According to LSA RS 18:57 the Registrar of Voters' salary cannot be reduced during his tenure.<sup>5</sup>

As shown above, according to the applicable statutes, once a Registrar of Voters' salary has been established, it cannot be reduced, therefore, the Parish would be required, at a minimum, to maintain Mr. DiMarco's salary at the \$29,748 level for his entire tenure<sup>6</sup> – that amount would be approximately - \$244,181.50 (1/2 year 1998, full years 1999, 2000, 2001, 2002, 2003, 2004, and 2005 and 8 ½ months year 2006). This is the lowest figure allowed by law; it does not include the annual raises of approximately 5% that would have been given and should be included in these calculations. Adding the applicable raises, to date, Mr. DiMarco was entitled to a supplemental salary of \$321,080.00 during his tenure as Registrar of Voters.

As additional support, the following records clearly show that all compensation received by Mr. DiMarco was related to his position as Registrar of Voters:

- All budgets submitted by the Registrar of Voters included both the mandated portion and supplemental portion of his salary. (The Budget Summary for the year 2005 is attached as an example all budgets submitted from 1999 through 2005 contain the same allocations) (Exhibit F)
- Mr. DiMarco had two employee numbers assigned number 162 was the number assigned to his supplemental salary and number 35203 for the mandated portion of his salary.
- All Human Resources Pay Raise Forms indicate that his "162" salary and increases relate to the Registrar of Voters. (Exhibit G)
- All DP-11-R forms indicate that his "162" salary and increases were for Registrar of Voters. (Exhibit H)

Company in the second

A. The compensation of any registrar, chief deputy, or other unclassified employee which is payable in accordance with the provisions of R.S. 18:55 and 59 shall not be reduced while he holds his office or position, or as a result of promotion.

(See also: Attorney General Opinion Number 02-338 which states if a parish approves a supplement in pay for the Registrar of Voters, that action increases his compensation and cannot be reduced while they hold the office.)

<sup>5</sup> LSA RS 18:57 states in pertinent part:

<sup>&</sup>lt;sup>6</sup> The letter dated May 23, 2005 eliminating Mr. DiMarco's position with the Parish was written in an abundance of caution to protect the public fisc in the event that a payment had been made outside of the Registrar of Voter's Budget authorization. It was written prior to a full and complete review of all documents and records related to this matter. (Exhibit E) It is now evident that the Registrar of Voters' supplemental salary was always included only in the Registrar of Voters budget authorization, and was never itemized or authorized in the General Fund Budget of Jefferson Parish Government for which "extra duties" assigned by the Parish President would have been compensated.

- Mr. DiMarco did not accrue annual or sick leave benefits as he would have if he had been considered an employee.
- No salary was ever budgeted for Mr. DiMarco in the General Fund or any Department Budget under the direct control of the Parish President from which source he could have been assigned and received compensation for "extra duties assigned".

In conclusion, whether the Parish titled the compensation Mr. DiMarco received as "salary" or "supplement" the amount would have been the same. The starting amount was \$29,748 and according to Parish policy he would have received an increase of approximately 5% each year and the salary adjustment. We now know that he should not have been in two systems at the same time. The only amount that the Parish paid that it should not have paid was the \$26, 876 paid to PERS; the Parish has requested and received a check from Mr. DiMarco in the amount of \$26,876 for the repayment of these funds. An issue still outstanding is whether the Parish owes Mr. DiMarco back-pay to May 23, 2005, of approximately \$34,300.00 (the difference between the \$286,780 paid to Mr. DiMarco and the \$321,080 he should have received as a supplement.

There is no evidence that we find there was intent to deceive or make payments for work not actually done. It is now evident that the Registrar of Voters' supplemental salary was always included only in the Registrar of Voters budget authorization, and was never itemized or authorized in the General Fund Budget of Jefferson Parish Government for which "extra duties" assigned by the Parish President would have been compensated. The error was in calling the supplement "salary" that resulted in the possibility that Mr. DiMarco could be in two (2) retirement systems at the same time. With the receipt of Mr. DiMarco's check in the amount of \$26,876, this error has been corrected. Mr. DiMarco can receive a supplemental salary provided by law, the mandated Parish portion of his salary; and the State's portion of his salary.



# JEFFERSON PARISH LOUISIANA

REGISTRAR OF VOTERS

TIM P COULON PARISH PRESIDENT

DENNIS A. DIMARCO

July 21, 1998

Mr. Rene Chopin Budget Director Gretna Courthouse

RE:

1998 Operating Budget

#### Dear Rene:

As I settle into this new job, I need your help in moving monies within my Operating Budget from line items with excess monies to a few line items that I am afraid may run short. Specifically, I am requesting that \$10,000 be moved from Line Item 7031 - Accrued Leave - to Line Item 7011 - Admin. Salary. This should cover my Supplemental Pay approved when I was appointed.

Please also make the following changes:

FROM: Line 7211 - Postage \$3,013 Line 7031 - Acc. Leave \$ 500

TO: Line 7033 - Auto Allow. \$ 813

Line 7225.2 - Gasoline \$ 200

Line 7234.1 - Uniforms \$ 500

Line 7445 - Office Equip. Ren \$2,000

Additionally, please ensure that the listing of job titles for my office correctly identify my mandated salary as well as the Supplement to the mandated salary. How the Financial System does this, I am not sure. Whatever you suggest, I will follow.

Sincerely,

Dennis A. DiMarco

Registrar of Voters

Exmisit

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COMP SERV

RISK MORT

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PAGE

GL2110 CROUSSEL

#### BUDGET PERFORMANCE REPORT

Month End Dates

7/28/1998

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131	ACC LEAVE	-00	15500.00	15500.00	6175.71	.00	6611.97	9888.03	434	.0
133	NUTO ALLOW	.00	813.00	813.60	406.25	.00	406.25	406.75	50%	.0
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10.1	MEDICARE	996.00	.00	996.00	54.69	.00	363.87	612.13	394	463.0
21.1	JP9S	2290.00	.00	2290.00	150.44	.00	1078.49	1211.51	479	981.
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32.2 50	LIFE-RET WORK COMP	.00 788.00	.00	788.00	.00	.00	.00	768.00	0%	
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	DUES/SUBSC	300.00	.00	300.00	.00	.00	.00	300,00	98	.0
	DRINK WIR	500.00	.00	500.00	.00	275.00	112.10	112.90	77%	268.4
	CASCLINE	600.00	200.00	600.00	29.66	.00	314.04	485.96	394	218.2
	UNIFORMS	.00	500.00	500.00	.00	-00	.00	500.00	04	.0
	JANTEORIAL	400.00	.00	400.00	.00	.00	.00	400.00	04	210.1
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# JEFFERSON PARISH LOUISIANA

REGISTRAR OF VOTERS

TIM P. COULON PARISH PRESIDENT

**DENNIS A. DIMARCO** REGISTRAR

September 23, 1998

Ms. Lena Stockstill Finance Department 200 Derbigny St. Room 911 Gretna, LA 70053

Detailed Budget Report RE:

Dear Lena:

In reviewing the last budget report listing all personnel in my office, we are still having problems in getting job titles corrected. Specifically, for my mandated Registrar of Voters salary, the job title is "OCC SPEC PUR PR OFF". For my Parish supplemental pay, the same job title as above is used. Please adjust to reflect the proper job description.

On a personal note, I appreciate all the help you have given to try to help bring this office into the 21st century. So much of our equipment is old or outdated that I can't imagine how they have functioned all these years.

Sincerely,

Dennis A. DiMarco Registrar of Voters

DAD/sb

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BUDGET REPORT

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\*\*\*\*\*\*\*DETAIL REPORT\*\*\*\*

OL EGISTRAR OF VOTERS **CLASSIFICATION** SUB-DEPT DATE ENPLOYEE POS # HIRED 9500 OCC SPEC PUR PR OFF 1,063 DIMARCO, DENNIS, A, 2/15/82 7011 27,938 7121 1 402 7122 1 0 7131 1 0 7132 1 0 ENPLOYEE TOTALS: 28,340 9500 OCC SPEC PUR PR OFF DIMARCO, DENNIS, A, 4,013 2/15/82 7011 25,612 7121 1 364 7122 1 0 7131 1 2,600 7132 1 108 EMPLOYEE TOTALS: 28,684 CLASSIFICATION 9500 TOTALS: 57,024 Overtime & Hisc Sa OSITION, OPEN,, 7,051 2/15/82 7011 0 7110 1 D 7121 1 0 7122 1 0 EMPLOYEE TOTALS: 0 CLASSIFICATION 9990 TOTALS: 0 9998 Salary Override POSITION, OPEN,, 6,055 2/15/82 7011 6,695 7110 1 98 7121 1 96 7122 1 7131 1 0 7132 1 0 EMPLOYEE TOTALS: 6,889 9998 Salary Override POSITION, OPEN,, 6,056 2/15/82 7011 6,695 7110 1 98 7121 1 96 7122 1 0 7131 1 0 7132 1 0 EMPLOYEE TOTALS: 6,889



# JEFFERSON PARISH

REGISTRAR OF VOTERS

DENNIS A. DIMARCO

August 25, 1999

Mr. Rens' Chopin Budget Director Room 812 Greina Courthouse COPY

RE: Registrar of Voters Budget

Dear Rene':

Enclosed is our 2000 requested Operating Budget which I am proud to report is smaller than our 1999 Amended Budget. Even though all positions authorized, were either filled, and/or funds budgeted to fill empty positions including the supplement granted to me, our proposed 2000 budget is still less than prior years' budgets.

I know that minor errors were committed in the past by either me or my staff in submitting budgets or amendments, but you and your staff have always been there to help us through. I for one recognize that there is a major difference between directing departments to submit budgets and actually being a department head having to submit one.

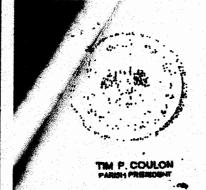
Sincerely.

Dennis A. DiMarco Registrar of Voters

DAD/sb

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.77.



# JEFFERSON PARISH LOUISIANA

REGISTRAR OF VOTERS

DENNIS A. DIMARCO

August 18, 2000

Mr, Rene' Chopin Budget Director Room 812 Gretna Courthouse COPY

RE: Department 0051 - Registrar of Voters

Dear Rene':

As a follow up to my letter of August 16, 2000 and after our telephone conversation, I helieve I owe further explanation for my budget increase, copy attached, which exceeds the guidelines you establish in the hudget instructions. As I mentioned, almost % of my Operating Budget is composed of personnel expense. All salaries paid represent the mandated Parish share of salary expense. This includes the Parish mandated share of the Department's Staff's salary, as well as the Parish supplement granted to the Registrar when I took office.

\*

I must make a further appeal for an electronic Kardex Lektriever. As you are aware, we will be moving into the Capitol Building in the beginning of 2001 and a new Lektriever is needed. As I stated on the telephone, I did not include this request in my Operating Budget. If an additional \$25,000 can be found, I will be extremely grateful.

Sincerely,

Dennis A. DiMerco Registrar of Voters

DAD/sb

EXHIBIT

10

1999

# JEFFERSON PARISH, LOUISIANA

REGISTRAR OF VOTERS

BUDGET#: 10010-0051

#### MISSION/FUNCTION(S):

The Office of the Registration Voters is responsible for the registration of eligible voters in Jefferson Parish. The parish provides offices on both sides of the river and funding for supplies needed to operate those offices. Jefferson Parish supplements the salaries of the employees who are also paid by the state of indistance.

#### **DEPARTMENTAL SUMMARY:**

	1997 1998 Actual Adopte Audited Budge		1999 Proposed Budget	% Chg Proposed/ Amended
Positions	15	15 15	7	
Personal Services \$ Operating Expenses Capital Outlay	164,609 \$ 199, 33,299 37,	**************************************	213,465 65,974 6,000	
TOTAL EXPENDITURES \$	197,908 \$ 237,6		285,439	-7.3%

**BUDGET HIGHLIGHTS:** 

EXHIBIT

71

### JEFFERSON PARISH, LOUISIANA REGISTRAR OF VOTERS

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POSITIONS:	1997	1998	1999
	Amended Budget	Amended Budget	Proposed Budget
UNCLASSIFIED SERVICE: FULL TIME: Registrar of Voters			
State Employees  ( TOTAL FULL TIME	14 15	14 15	
TOTAL POSITIONS		15	

# JEFFERSON PARISH, LOUISIANA

REGISTRAR OF VOTERS

BUDGET#: 10010-0051

TELECTIONS FUNCTION)

#### MISSION/FUNCTION(S):

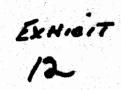
The Office of the Registrar of Voters is responsible for the registration of eligible voters in Jefferson Parish. The parish provides offices on both sides of the river and funding for supplies needed to operate those offices. Jefferson Parish supplements the salaries of the employees who are also paid by the state of Louisiana.

DEPARTMENTAL SUMMARY	٨.	1		1	ĺ	ĺ	i	ı	ı	ì	ì	١	١	١	١	١		١	١	١	١	١	١	١		١	١	١		١	•	•					۱	۱	Ì		١			l	١		١	١		ļ	į		l	ı	į	į	į	١		ı		l	ı	ı	į	١	į	l	1	Į	į			Į	ļ	ĺ	į	į	ì	į		1						٠	L	l	١				١	١		ľ	ı	Į	ĺ			•		l	ļ						l		į	١	١	ľ	l	١	1		֡	֡										1					į	į	١	į				
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Positions	1998 Actual Audited	1999 Adopted Budget	1999 Amended Budget	2000 Proposed Budget	% Chg Proposed/ Amended
Design Fusions	15	14	14	15	
Personal Services \$ Operating Expenses Capital Outlay	174,339 \$ 65,991 29,602	213,465 65,974 6,000	\$ 209,946 86,073 26,000	\$ 242,968 75,509 2,000	
TOTAL EXPENDITURES \$	269,932 \$	285,439	\$ 322,019	\$ 320.477	-100.0%

#### **BUDGET HIGHLIGHTS:**

PERFORMANCE INDICA	TORS 1998 Actual	199 <b>9</b> Projected	2000 <u>Projecte</u> d
l) Elections Held	. 5	7	5
?) Registered Voters	271,413	269,999	275,450



# JEFFERSON PARISH, LOUISIANA

REGISTRAR OF VOTERS

BUDGET #: 10010-0051 (ELECTIONS FUNCTION)

### MISSION/FUNCTION(S):

The Office of the Registrar of Voters is responsible for the registration of eligible voters in Jefferson Parish. The parish provides offices on both sides of the river and funding for supplies needed to operate those offices. Jefferson Parish supplements the salaries of the employees who are also paid by the state of Louisiana.

#### **DEPARTMENTAL SUMMARY:**

		1999 Actual Audited	2000 Adopted Budget	2000 Amended Budget	2001 Proposed Budget	% Chg Proposed/ Amended
Positions		14	15	15	15	0
Personal Services Operating Expenses Capital Outlay		207,093 \$ 83,109 21,551	238,168 \$ 77,509	237, <b>6</b> 97 \$ 80,815	243,243 84,623	2.3 4.7
TOTAL EXPENDITURES	· •	311,753	315,677 \$	318,512 \$	327.866	2.9-100.0%

### **BUDGET HIGHLIGHTS:**

PERFORMA	NCE INDICA	<u>TORS</u>			
		1999		2000	2001
		Actual		<u>Estimated</u>	Estimated
Elections	<b>Beld</b>	7		6	6
Registered	Voters	269,999	2	75,450	281,110

EXHIBIT 13

### **JEFFERSON PARISH, LOUISIANA**

REGISTRAR OF VOTERS

BUDGET #: 10010-0051 (ELECTIONS FUNCTION)

MISSION/FUNCTION(S):
The Office of the Registrar of Votera is responsible for the registration of eligible voters in Jefferson Parish. The Parish provides offices on both sides of the river and funding for supplies needed to operate those offices. Jefferson Parish supplements the salaries of the employees who are also paid by the State of

	ENTAL	

f Positions	2000 Actual Audited	2001 Adopted Budget	2001 Amended Budget	2002 Adopted Budget	% Chg Adopted/ Amended
Personal Services Operating Expenses Capital Outlay TOTAL EXPENDITURES	207,317 \$ 74,443 2,848 284,608 \$	243,243 8 82,937 328,180 8	230,888 1 103,334 334,222 4	247,320 98,586 345,906	3,5%

#### **BUDGET HIGHLIGHTS:**

There are no significant changes to this budget.

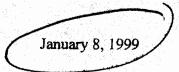
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MEMP	UPER	ANCE	HULH		Una
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	Actual	Actual	Estimated
Elections held	5/1	10	
Votera registered	279,170	276,829	278,000
POSITIONS:			
	2000 - Amended Budget	2001 Amended Budget	2002 Adopted Budget
UNCLASSIFIED SERVICE: FULL TIME: Registrar of Voters State Employees	14	12	14
TOTAL FULL TIME	15	15	15
TOTAL POSITIONS	15.	<b>āt</b>	15



# JEFFERSON PARISH LOUISIANA

OFFICE OF PARISH PRESIDENT



TIM A. WHITMER
CHIEF ADMINISTRATIVE ASSISTANT

TO:

Mr. Joe Scariano

Payroll Officer

FROM:

Mr. Tim A. Whitmer Tow

Chief Administrative Assistant

SUBJECT:

**REGISTRAR OF VOTERS** 

Effective January 16, 1999, please increase Mr. Dennis DiMarco, Registrar of Voters, salary to \$30,792 (Step 8)

Your cooperation on this matter is appreciated.

TAW/df

cc: Mr. Dennis DiMarco

6 MONTH RAINE

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EXNIGIT 17

TRANSACTION NO. HUMAN RESOURCE MANAGEMENT POSITION CONTROL 1 UE0723-010 PAY RAISE FORM 1566 EMPLOYEE NAME: DENNIS A DIMARCO DEPARTMENT/SUB: Registran of Voters EMPLOYEE NUMBER: DEPARTMENT/SUB NO .: CLASS TITLE: PARISH REGISTRAR CLASS CODE ANNUAL BI-WEEKLY HOURLY SALARY CHANGE FROM 331,982 1.307.00 18.6714 UNS - 0.00% 1,372.35 SAF + 5.00% PPROVED JUL 3 | 2001 DATE EMPLOYED 02/15/1982 LAST INCREASE DATE 08/12/2000 ELIGIBILITY DATE 08/01 EFFECTIVE DATE: 08/11/2007 3 2001 DATE ACTION BECOMES EFFECTIVE JEFFERSON PARISH PAYROLL DEPT SIGNATURE OF PERSON AUTHORIZING ACTIONS TIM P. COULON 7/25/01 H.R. MANAGEMENT REVIEW APPROVAL FINANCE REVIEW/APPROVAL Badeous DATE 7/30/01 EXHIBIT SIGNATURE: 11/00

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REJINTARA'S RETILEMENT

# RETIREMENT INFORMATION

#### RETIREMENT ELIGIBILITY

Eligibility to retire with this retirement system becomes possible when you meet the minimum requirements of:

- 1. Having attained the age of 60 with at least 10 years of service
- 2. Having attained the age of 55 with at least 20 years of service
- 3. Having attained 30 years of creditable service at any age.

#### DROP ELIGIBILITY

Eligibility to enter the Deferred Retirement Option Plan would be the same as eligibility to retire. Your DROP benefit is calculated the same as if you were actually retiring. This benefit is the basis for your retirement pension. You may participate in DROP for a minimum of 1 month or a maximum of 36 months. At the end of that time, you will need to make a decision on whether you will retire from the office of Registrar of Voters or continue working. If your choice is to retire, your benefit checks will be either Directly Deposited into your Bank Account or mailed to your home address. If your choice is to remain employed you MUST allow me at least 1 month advance notice to notify payroll offices of your intentions.

#### RETTREMENT APPLICATIONS

Each employee interested in retiring should notify the retirement office at least 30 days in advance in writing. If you contact me early enough I will forward you a "Retirement Request" to be filled out by you, the employee, and signed. This will begin your paperwork. I will get back in touch with you upon completion of your options. (These are explained later in this information quide)

For each year that an employee works in the Registrar of Voters Office that employee will accrue 3.333% per year towards retirement. The highest 36 months of consecutive salary are averaged to determine the amount your retirement pension will be built on.

3.333%

21

Annual leave will be calculated less 300 hours. The balance of Unused Annual and Sick Leave will be calculated and converted to retirement time for calculation. You will be paid 300 hours of your state salary and 300 hours from your Police Jury or Parish Council. You are NOT compensated for 600 hours. I can help you calculate how much you will receive. The Registrar of Voters in each parish should notify the Parish payroll office and the Secretary of State Office of the retirement or termination of all employees and request payment of the 300 hours at the time of retirement or termination. Leave balances can be obtained from the Leave register that you can now print from the ISIS system.

REGISTRAR OF VOTERS EMPLOYEES' RETIREMENT SYSTEM SEMINAR 2005

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EXHIBIT

the statutes in effect, on the date of withdrawal. After withdrawal, the member shall not be considered to be an active member nor entitled to benefits due an active member.

#### 5. CONTRIBUTION REFUNDS

Upon withdrawal from service, members not entitled to a retirement allowance are paid a refund of accumulated contributions upon written request and verification of termination by the employer. Refunds shall not be payable until 30 days after termination of employment or death and until all contributions due are submitted. Receipt of such a refund cancels all accrued rights in the system.

Please note that refunds are mailed out twice each month. Payments are made only after an employee has been terminated for 30 days and then only when all contributions due have been received in the Retirement System office three business days prior to the payment dates (1st and 15th).

Formerly, all contributions were made on an "after-tax" basis and refunds of contributions carried no tax consequences. However, as of January 1, 1993, all employee contributions are made on a "before-tax" basis. As of January 1, 2002, both "after-tax" and "before-tax" employee contributions are eligible to be rolled over to an IRA, to another qualified plan, or to a 457 plan. If a member wishes to have these contributions rolled over, the retirement system office must be provided with account information and payment instructions. Such payments are made directly to the financial institution for the account of the member.

If a terminated member chooses to have post-1992 contributions made payable to him, Federal law requires that 20% be withhold for Federal income tax purposes. In addition, refunds of post-1992 contributions made payable to a member not yet  $59~\Omega$  years old are subject to a 10% penalty under Federal law.

More information on the tax consequences of distributions from the plan are contained in the Special Tax Notice which can be obtained from each participating employer.

#### 6. PLAN A - BENEFITS

Retirement applications must be submitted in a timely fashion since the system requires a minimum of 30 days to complete the process. Retirements can be made effective

no more than 30 days prior to the receipt of the application in the retirement system office.

A. Normal Retirement Benefits - Beginning January 1, 2002 active members may be eligible to retire at age 65 with seven years of service credit; members with 10 years of creditable service may retire at age 60; members with 25 years of service may retire at age 55; members with 30 years of service may retire regardless of age. The retirement allowance is equal to three percent of the member's final average compensation (defined as the average of the highest consecutive 36 months) multiplied by his years of creditable service. However, any employee who was a member of the supplemental plan only prior to the revision date (1/1/80) has the benefit earned for service credited prior to the revision date on the basis of one percent of final compensation plus two dollars per month for each year credited prior to the revision date, and three percent of final compensation for each year of service credited after the revision date. The retirement allowance may not exoced the greater of one hundred percent of a member's final salary or the final compensation.

#### Example

Therefore, a member with thirty years of service in Plan A and \$20,000 in final average compensation is entitled to an annual maximum benefit (see PAYMENT OPTIONS on page 7) of \$18,000 (30 x 3% x 20,000 = 18,000).

B. Disability Benefits - Pive years of creditable service are required in order to be eligible for disability benefits. Disability claims must be certified by the State Medical Disability Board. Disabled members receive a normal retirement allowance if eligible. Otherwise, the member receives the lesser of three percent of compensation multiplied by his years of service, not to be less than fifteen or three percent multiplied by years of service assuming continued service to age sixty. A disability allowance shall be modified so that the sum of a whole life annuity equivalent of any benefits or financial awards which accrue solely as a result of disability (including worker's compensation but not social security), or earned income and the disability allowance equal the average final compensation.

C. Survivor Benefits - A surviving spouse must have been married to and living with the member at the time of death and for at least twelve months immediately prior thereto. Five years of creditable service are required in order to be eligible for survivor benefits. Survivor benefits

PAROCNIAL

RETINEMENT SysTEM

22

#### Member Supplemental Savings and

In 1991, a new benefit was added to our retirement package. At the end of each Fiscal Year (June 30) the Actuary would compute the salary of each employe employed through that date. From each salary the system was allowed to pay an amount of up to the state salary to each individual.

### NO MONEY CAN BE CONTRIBUTED BY THE EMPLOYEE.

Each employee would receive notice of the salary they earned during that period of time (July I through June 30) and the allocation being given during that particular year. Each year the money remaining in the account is invested and interest is earned and allocated to the participating employees proportionately. Again this is reflected in your annual statement. Member Supplemental Savings Fund statements are sent out during the month of February, following the completed audit which is given to the Board of Trustees during the month of January.

## This money can be refunded only with termination of services. (Termination of employment, Retirement, Death, etc.)

Refunds are normally made within 6 months of written notice of termination, retirement, death, etc.

Allocations are made to individual accounts only during the years where the retirement system exceeds 8% in its total interest earnings.

REGISTRAR OF VOTERS EMPLOYEES' RETIREMENT SYSTEM SEMINAR 2005

CHAIT

#### Bouvier

From:

Ken Landry [ken.landry@sos.louisiana.gov]

To:

SBouvier

Pam Rainey

Subject: **Attachments:**  **RE: Salary Certification Forms** 

I'll mail you what I have in a confidential envelope. However, you need to ask your parish for these payroll records. The State is not responsible for paying the supplement, your parish is. The State wouldn't even have a record of supplements if it weren't for the life insurance that we offer (based on total income). What I'm going to mail to you is difficult to decipher. It seems like the parish supplement and the parish base are combined for Altobello on the documents. I can't make heads or tails of it, so I'm not absolutely sure what part, if any, represents the parish supplement. Maybe you'll have better luck than I had with figuring it out.

-Original Message

From: SBouvier [mailto:SBouvier@jeffparish.net]

Sent: Thursday, October 12, 2006 9:16 AM

To: Ken Landry

Subject: RE: Salary Certification Forms

Dear Ken,

Thank you very much. I did receive them. Mr. DiMarco would like to see if you have any of the Parish Salary Certification Forms for his predecessor, Mr. Sam Altobello. If so, he is looking for the last 1 or 2 just before he was appointed Registrar in July 1998. He is trying to compare supplemental information for Jefferson Parish. Please let me know if this info is available and if so, please fax them to me at (504) 349-5696.

As always, thanks for your expeditious assistance!!

Shelley Bouvier Confidential Assistant

From: Ken Landry [mailto:ken.landry@sos.louisiana.gov]

Sent: Tue 10/10/2006 4:20 PM

To: SBouvier

Subject: RE: Salary Certification Forms

Lines constantly busy, but our file clerk will keep trying...

-Original Message-

From: SBouvier [mailto:SBouvier@jeffparish.net]

Sent: Tuesday, October 10, 2006 3:15 PM

To: ken.landry@sos.louislana.gov

https://jp-appserver.jeffparish.net/exchange/SBouvier/Inbox/RE:%20Salarv%20Certificat... 10/13/2006

IX NIGIT

Sent: (Thu 10/12/2006 3:19 PM

Sent: Tue 10/17/2006 8:36 AM

of this message has requested a read receipt. Click here to send a receipt.

Ken Landry [ken.landry@sos.louislana.gov]

SBouvier

Pam Rainey

subject:

**RE: Salary Certification Forms** 

Attachments:

Dear Shelley:

To be honest, I don't think that we would even ask for the parish supplement information if it wouldn't be for life insurance. It really is for the life insurance. Under the Election Code, it looks to me like payment for this supplement is the parish's responsibility. Therefore, the parish is responsible for what they do with their funds and the recording of it. In fact, the code is worded in such a way that it explicitly sets the parish supplement aside from the annual salary that the state is responsible, in part, for paying. That's my take on it. However, Lorraine Dees can go into more detail as to the retirement side of this. I'd ask her too if I were you.

Our observation in HR is that our jobs would be measurably easier if the State didn't offer the supplemental insurance plan known as life insurance.

----Original Message----

From: SBouvier [mailto:SBouvier@jeffparish.net]

Sent: Monday, October 16, 2006 11:27 AM

To: ken.landry@sos.louisiana.gov Subject: Salary Certification Forms

Dear Ken,

Thanks for your e-mail sent 10/12/06 regarding the Salary Certification Forms sent to you by the parishes every 6 months.

Mr. DiMarco asks that if he could impose on you one more time to confirm his belief that, as you stated, the Salary Certification Forms sent to the State by each parish solely are used to calculate the Life Insurance amount of up to \$50,000 that the State offers based on our armual salary which would include Parish supplements granted. You will "make his day" as he has a "lunch bet" riding on his interpretation being correct.

If you could respond this morning, he would be very appreciative as he will be in meetings all afternoon. As usual, thanks for all your cooperation!

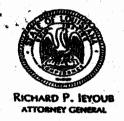
Shelley Bouvier Confidential Assistant

> EXNIST 25

#### Memo to File:

10/17/06: On Tuesday, October 17, 2006 at approximately 10:45 a.m., I called and spoke to Lorraine Dees, Retirement Director, ROVERS. I specifically asked Lorraine if she ever saw, received, or acted upon the information sent to the State by the Parishes as Supplemental Salary Certification Forms. Lorraine stated that her office does not see, receive, or use these forms for any purpose including retirement purposes. She emphasized that these forms are sent to the State, for life insurance purposes and do not affect the retirement office.

Dem a ): M



# State of Louisiana

DEPARTMENT OF JUSTICE
Button Runge

#### 70804-9005 OPINION NUMBER 02-338

OCT 2 5 2082

P.O. Box 94005 TEL: (504) 342-7013 FAX: (504) 342-7335

Ms. Deborah Waskom Registrar of Voters Natchitoches Parish Post Office Box 677 Natchitoches, Louisiana 71458-0677

Dear Registrar Waskom:

Your request for an Attorney General's opinion has been assigned to me for research and reply. Your letter states that on June 19, 2002 the Natchitoches Parish Police Jury approved a \$100.00 per month raise for each employee of the Registrar of Voter's office with an effective date of January 1, 2003. You also attached a newspaper article dated Friday, July 19, 2002 from *The Natchitoches Times* which confirms this action:

The Finance and Budget Committee discussed several matters and respectfully submits the following:

1. That the Jury approve a pay plan request of 5% or a \$100.00 per month for each employee in the Registrar Voters Office.

On motion by Mr. Huggins, duly seconded by Mr. Allen, that the Natchitoches Parish Police Jury, in regular and legal session convened, does hereby approve a pay plan request of a \$100.00 per month for each employee in the Registrar of Voters Office, effective January 1, 2003.

Motion Carried

Your letter further states that there was an unsuccessful attempt at the August monthly meeting of the police jury to freeze this raise due to a lack of funding. You seek an opinion on an interpretation of R.S. 18:55(B), regarding the notice requirements prior to the enactment of a law to either increase or decrease the parish portion of the salary of registrars. You also ask if R.S. 18:57, which prohibits the reduction of the compensation of any registrar during his term of office, prohibits the police jury from rescinding it's action on June 19, 2002, which increased the pay of the employees in the registrar's office by \$100.00 a month, effective January 1, 2003.

Ms. Deborah Waskom Opinion No. 02-338 Page -2-

It is our opinion that the language of R.S. 18:55(B) refers only to laws enacted by the legislature. This provision of the Election Code is consistent with the constitutional provision on the enacting of local or special laws:

# LSA-R.S. 18:55(B):

B. No law to increase or decrease that portion of the salary payable by the parish shall be enacted hereafter unless notice of intent to enact such a law has been published on two separate days, without cost to the state, in the official journal of each locality affected by the enactment of the increase or decrease in the salary figures. The last day of publication shall be at least thirty days prior to introduction of the bill.

# LSA-Const. Art. III, Sec. 13 (1974):

Section 13. No local or special law shall be enacted unless notice of the intent to introduce a bill to enact such a law has been published on two separate days, without cost to the state, in the official journal of the locality where the matter to be affected is situated. The last day of publication shall be at least thirty days prior to introduction of the bill. The notice shall state the substance of the contemplated law, and every such bill shall recite that notice has been given.

Thus, we are of the opinion that R.S. 18:55(B)'s purpose is to require notice to the local jurisdiction prior to any state law being enacted that would increase or decrease the parish's portion of the salary that they pay to the registrar, and is not relevant to the instant matter.

The law prohibiting the reduction of the compensation of the registrar is relevant in this matter. LSA-R.S. 18:56 provides:

The salaries provided by law for the registrar, the chief deputy, and any other unclassified employees may be supplemented by the parish governing authority.

The salary provided by law for the registrar is found in R.S. 18:55, and may not be reduced, as provided in R.S. 18:57 as follows:



The compensation of any registrar, chief deputy, or other unclassified employee which is payable in accordance with the provisions of R.S. 18:55 and 59 shall not be reduced while he holds his office or position, or as a result of promotion.



Ms. Deborah Waskom Opinion No. 02-338 Page -3-

In sum, it is our opinion that the salary provided by R.S. 18:55 may be supplemented by the parish governing authority and can not be reduced while the registrar holds office. Further, since the parish governing authority took official action to increase the salary of the registrar by a \$100 a month supplement, they can not now take action to reduce this salary, as to do so would be a violation of R.S. 18:57.

This opinion is consistent with the case of Registrar of Voters v. Morehouse Parish Police Jury, 521 So.2d 827 (La.App. 2<sup>nd</sup> Cir.1988), where the court found that the inclusion of the registrar in the police jury's insurance program was a benefit equivalent to supplemental salary and that under Act 299 of 1983, it could not be reduced. Act 299 of 1983 provided a Section 3 that stated, "the annual salary, including any salary supplement paid pursuant to R.S. 18:56, of a person employed on the effective date of this Act [August 30, 1983] in the position of registrar of voters, ... shall not be decreased during his incumbency in such position." This language is consistent with present law, namely R.S. 18:57.

Trusting that this information is a sufficient response to your request, we remain

Yours very truly,

RICHARD P. IEYOUB ATTORNEY GENERAL

ANGIE ROGERS LAPLACE Assistant Attorney General

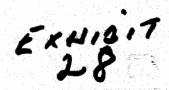
RPI/ARL;mjb

#### Supplement Subject to PERS:

- As stated in the Audit findings, from my previous job with the Parish, my highest three year average salary was \$86,511. This highest three year average will never increase as my current and fixed supplement is \$45,450. The only benefit of my supplement remaining in PERS is to add years of service beyond the 18.3 years I had when I became Registrar. Retirement benefits increase in only two ways:
  - o Increase in highest three year average salary
  - o Increase in years of service, each year worth an additional 3%
- Each year that my supplement remains in PERS adds 3% of \$86,511 or \$2,595.33 of potential benefits.
- Retirement benefits may not exceed the greater of 100% of a member's final salary or the final compensation. [Exhibit ]. This means that years in the retirement system cannot exceed 33.333 yrs @ 3% = 100% of highest three year average salary of \$86,511. Since I already had 18.3 years of service, I could participate for an additional 15.033 years to earn a maximum retirement benefit of \$86,511 (33.333 years @ 3% = 100% x \$86,511 = \$86,511).
- Remaining in PERS for this additional period adds \$39,016 maximum in "potential" annual benefits above what I was entitled to prior to becoming Registrar.

#### Supplement Subject to ROVERS:

- The Audit and I agree that the supplement granted is subject to ROVERS.
  - The analysis that follows isolates the retirement benefit of the supplement subject to Registrar's retirement. Calculations made are independent of mandated salary or highest three year salary average. No increase in supplement is assumed.
  - Serving 18 years in ROVERS beyond the 8.25 years served since being appointed Registrar results in the supplement adding (26.25 years @ 3.333% x \$45,540 fixed supplement) \$39,844 in additional benefit, as compared to \$39,016 additional in PERS.
  - o Remaining in ROVERS for the maximum benefit adds (30 years @ 3.333% = 100% x \$45,540 fixed supplement) \$45,540 in additional benefits as compared to \$39,016 additional under PERS.
  - O Above calculations in annual benefits do not take into consideration the Member Supplemental Savings Fund by which only ROVERS allows the payment of an amount of up to 3% of salary and supplement on a yearly basis.



#### **DDiMarco**

From:

Ernie Roberson [destindreamer@hotmail.com]

To:

**DDIMarco** 

Cc:

Subject:

RE: FW: Retirement calculation

**Attachments:** 

As I understand the ROVERS system, your assumption on calculation is

**Ernie** 

REGISTARA OF NOTEN -CADOO PANISH

Sent: Fri 11/3/2006 4:03 PM

>From: "DDiMarco" <DDiMarco@jeffparish.net> >To: <destindreamer@hotmail.com> >Subject: FW: Retirement calculation >Date: Fri, 3 Nov 2006 14:04:41 -0600 >From: DDiMarco >Sent: Fri 11/3/2006 1:56 PM >To: www.destindreamer@hotmail.Com

>Subject: FW: Retirement calculation

>From: DDiMarco

>Sent:

>To: destindreamer@hotmail.com

>Subject: Retirement calculation

>Dear Ernie - A simple question I would like you to confirm that was >raised in my office. As you know, a supplement granted by a local >government to a unclassified employee becomes part of the total >compensation, subject to Rovers, which cannot be decreased or eliminated >during their employment. Is it "fesible" to calculate the increase in, >and "potential" benefit of a supplement granted, on total retirement >benefits at retirement?

I say it is as simple as multiplying the supplement granted - which >we will assume will not further increase - by 3.333% by the number of >years since the supplement was granted until the potential retirement date. > This yearly/monthly amount can in theory be added to the yearly/monthly >amount an employee would receive from the retirement calculation based >solely on his/her mandated salary as if he/she didnot receive a supplement.

I know the convention approach is to multiply the highest 3 year

>average of salary - total salary ( supplement and mandated) - by 3.333% and >the number of years of employment, but since I am assuming no increase in >supplement, the total calculation of yearly/monthy benefits would be the >same.

The purpose of this question is to isolate the calculation and >demonstate that it is easy and "fesible" to calculate the effect of a >supplement on potential total retirement benefits by simply using the same >formula that is used to calculate the benefit on mandated salary on a >supplement granted.



Ernie, I know you are busy, but I would appreciate your confirming >what, I believe, is a easly way of calculating the benefit of a supplement >on retirement calculations. It is no different that the calculation of >mandated salary. Am I wrong?

Thank you,

Dennis DiMarco, Registrar, Jefferson Parish

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