

PLAQUEMINES PARISH SHERIFF



COMPLIANCE AUDIT
ISSUED DECEMBER 7, 2011

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

December 7, 2011

THE HONORABLE MICHAEL LAFRANCE, SHERIFF
PLAQUEMINES PARISH
Belle Chasse, Louisiana

We have audited certain transactions of the Plaquemines Parish Sheriff's Office. Our audit was conducted in accordance with Title 24 of the Louisiana Revised Statutes to determine the credibility of allegations we received from the Metropolitan Crime Commission.

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*.

The accompanying report presents our findings and recommendations as well as management's response. This is a public report. Copies of this report have been delivered to the United States Attorney for the Eastern District of Louisiana, the District Attorney for the Twenty-Fifth Judicial District of Louisiana and others as required by law.

Respectfully submitted,

Daryl G. Purpera, CPA, CFE
Legislative Auditor

DGP/dl

PLAST 2011

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Improper Expenditures and Reimbursements

Between February 8, 2007, and April 26, 2011, Sheriff Irvin Hingle claimed and received \$926,960 in reimbursements from the Plaquemines Parish Sheriff's Office (PPSO). These reimbursements were for the purchase of materials and services made by Sheriff Hingle for the PPSO as well as travel reimbursements incurred by Sheriff Hingle for himself and other PPSO employees. A review of these reimbursements disclosed issues related to \$736,101 of the total reimbursements as follows:

1. From March 12, 2007, to October 7, 2010, Sheriff Hingle reported \$386,226 of expenses from Robert Berning Productions, Inc. (Robert Berning Productions), WDSU TV, and M Press on his campaign finance reports that were paid by the PPSO. These expenses appear to have been made by Sheriff Hingle for the operations of the PPSO. In addition, Sheriff Hingle's campaign finance reports included \$92,174 in expenses that were for services provided by subcontractors of Robert Berning Productions and included in the Robert Berning Productions billings. Thus, it appears that these expenses may have been duplicated on Sheriff Hingle's campaign finance reports.¹
2. The PPSO paid approximately \$332,549 for media production services from Robert Berning Productions that appear questionable. This amount included \$68,709 for a wetlands/economic development video; \$138,472 for annual reports; \$97,576 for holiday advertising, including Christmas cards; \$1,254 for campaign advertising; and \$26,538 for advertisements advocating a particular ballot initiative. Expenditures with no clear public purpose or for which the agency has no legal authority to make may violate the Louisiana Constitution.²
3. During the same period, Sheriff Hingle received reimbursements totaling \$17,326, which were either not incurred or were reimbursed to Sheriff Hingle twice. This amount included reimbursements totaling \$7,121 for conference registration fees not incurred and conferences not attended and other expenses totaling \$10,205 that had already been reimbursed to Sheriff Hingle. Because Sheriff Hingle submitted and received reimbursement for amounts not incurred or previously reimbursed, he may have violated state law.³

¹ **R.S. 18:1505.2 (I) (1)** provides, in part, that "On or after January 1, 1991, contributions received by a candidate or a political committee may be expended for any lawful purpose, but such funds shall not be used, loaned, or pledged by any person for any personal use unrelated to a political campaign..."

R.S. 14:133 provides, in part, that "Filing false public records is the filing or depositing for record in any public office or with any public official, or the maintaining as required by law, regulation, or rule, with knowledge of its falsity, any forged document, any wrongfully altered document, or any document containing a false statement or false representation of a material fact."

² **Article 7, Section 14 of the Louisiana Constitution** provides, in part, that "except as otherwise provided by this constitution, the funds, credit, property, or things of value of the state or of any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private."

Attorney General Opinion 10-0171 states, in part, "It has been the consistent opinion of this office that in order for an expenditure of public funds to be permissible under the Louisiana Constitution 14(A), the public entity must have the legal authority to make the expenditures and must show: (i) a public purpose for the expenditure or transfer that comports with the governmental purpose for which the public entity has legal authority to pursue..."

³ **R.S. 14:67** provides, in part, "Theft is the misappropriation or taking of anything of value which belongs to another, either without the consent of the other to the misappropriation or taking, or by means of fraudulent conduct, practices, or representations."

4. Sheriff Hingle earned credit card reward miles through use of personal credit cards to purchase goods and services for the PPSO. He earned sufficient reward miles to purchase up to 32 economy class domestic flights. During an interview with Sheriff Hingle, he stated that he used these airline miles for personal purposes. The use of Sheriff Hingle's personal credit for the business operations of his agency represents poor business practices.

Improper Gifts

Sheriff Hingle improperly accepted gifts, including sporting event tickets, use of a wine locker from an upscale New Orleans restaurant, and expensive meals from a vendor of the PPSO. The vendor was Benetech, L.L.C. (Benetech), a project and construction management company. Mr. Aaron Bennett is the chief executive officer of Benetech. Acceptance of these gifts by Sheriff Hingle may violate provisions of the Louisiana Ethics Code.⁴

Conflict of Interest

Sheriff Hingle appears to have maintained an improper business relationship with a vendor of the PPSO - Fleet Intermodal, LLC. Mr. Darren Angelo is the president of Fleet Intermodal and a business partner with Sheriff Hingle. Louisiana law prohibits public servants from participating in transactions in which they have personal substantial economic interests of which they may reasonably be expected to know involving the governmental entity. The business relationship between Sheriff Hingle and an individual whose corporation entered into contractual relationships with the PPSO may violate Louisiana law.⁵

Improper Political Activity

Sheriff Hingle holds an annual golf tournament and couchon de lait (pig roast) as campaign fundraisers each year. The events are funded through campaign funds and attendance fees. During our review of PPSO e-mail accounts, we noted several PPSO employees exchanging e-mails related to planning and organizing these events. The e-mails appeared to have been prepared during regular work hours. Performing campaign work during office hours may constitute an improper donation and violate Louisiana law.²

⁴ **R.S.42:1115** states, in part, "No public servant shall solicit or accept, directly or indirectly, anything of economic value as a gift or gratuity from any person or employee of any person who has or is seeking to obtain contractual or other business or financial relationships with the public servant's agency."

⁵ **R.S. 42:1111(B)** provides, "No public servant shall receive anything of economic value from a person to whom the public servant has directed business of the governmental entity."

R.S.42:1112(B)(5) states, "No public servant, except as provided in R.S.42:1120, shall participate in a transaction involving the governmental entity in which, to his actual knowledge, any of the following persons has a substantial interest: Any person who is a party to an existing contract with such public servant, or with any legal entity in which the public servant exercises control or owns an interest in excess of twenty-five percent, or who owes anything of economic value to such public servant, or to any legal entity in which the public servant exercises control or owns an interest in excess of twenty-five percent, and who by reason thereof is in a position to affect directly the economic interests of such public servant."

R.S. 42:1115 (B) (2) provides, in part, "No public employee shall solicit or accept, directly or indirectly, anything of economic value as a gift or gratuity from any person or from any officer, director, agent, or employee of such person, if such public employee knows or reasonably should know that such person has substantial economic interests which may be substantially affected by the performance or nonperformance of the public employee's official duty."

Background

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Sheriff serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The Sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

The Louisiana Legislative Auditor (LLA) received information from the Metropolitan Crime Commission alleging improper expenditures of public funds within the Plaquemines Parish Sheriff's Office (PPSO). As a result, the LLA reviewed available PPSO records to determine the credibility of the information. The procedures performed during this audit included:

- (1) interviewing employees of the PPSO;
- (2) interviewing other persons as appropriate;
- (3) examining selected documents and records of the PPSO;
- (4) gathering documents from external parties; and
- (5) reviewing applicable state laws and regulations.

On October 5, 2011, the United States Attorney for the Eastern District of Louisiana filed a bill of information alleging that Sheriff Irvin Hingle conspired to commit mail fraud and bribery concerning programs receiving federal funds. The bill of information outlines six overt acts including concealing his use of campaign contributions for personal expenditures and filing an annual campaign finance report that contained material misrepresentations. Sheriff Hingle resigned his office on the same day.

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Improper Expenditures and Reimbursements

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1. From March 12, 2007, to October 7, 2010, Sheriff Hingle reported \$386,226 of expenses from Robert Berning Productions, Inc. (Robert Berning Productions), WDSU TV, and M Press on his campaign finance reports that were paid by the PPSO. These expenses appear to have been made by Sheriff Hingle for the operations of the PPSO. In addition, Sheriff Hingle's campaign finance reports included \$92,174 in expenses that were for services provided by subcontractors of Robert Berning Productions and included in the Robert Berning Productions billings. Thus, it appears that these expenses may have been duplicated on Sheriff Hingle's campaign finance reports.¹
2. The PPSO paid approximately \$332,549 for media production services from Robert Berning Productions that appear questionable. This amount included \$68,709 for a wetlands/economic development video; \$138,472 for annual reports; \$97,576 for holiday advertising, including Christmas cards, \$1,254 for campaign advertising; and \$26,538 for advertisements advocating a particular ballot initiative. Expenditures with no clear public purpose or for which the agency has no legal authority to make may violate the Louisiana Constitution.²
3. During the same period, Sheriff Hingle received reimbursements totaling \$17,326, which were either not incurred or were reimbursed to Sheriff Hingle twice. This amount included reimbursements totaling \$7,121 for conference registration fees not incurred and conferences not attended and other expenses totaling \$10,205 that had already been reimbursed to Sheriff Hingle. Because Sheriff Hingle submitted and received reimbursement for amounts not incurred or previously reimbursed, he may have violated state law.³
4. Sheriff Hingle earned credit card reward miles through use of personal credit cards to purchase goods and services for the PPSO. He earned sufficient reward miles to purchase up to 32 economy class domestic flights. During an interview with Sheriff Hingle, he stated that he used these airline miles for personal purposes. The use of Sheriff Hingle's personal credit for the business operations of his agency represents poor business practices.

Reimbursements Recorded as Campaign Expenses

From January 12, 2007, to May 11, 2011, Robert Berning Productions billed \$731,078 to Sheriff Hingle. According to Robert Berning Productions' legal counsel, this amount represents all billings to Sheriff Hingle as Robert Berning Productions does not maintain separate customer accounts for the PPSO and Sheriff Hingle's campaign. According to PPSO records, Sheriff Hingle used his personal credit cards to make payments totaling \$582,052 to Robert Berning Productions, which was reimbursed by the PPSO. These records further indicate that PPSO issued three checks totaling \$108,926 directly to Robert Berning Productions resulting in \$690,978 (\$582,052 + \$108,926) of Robert Berning Productions' billings paid by the PPSO. This leaves a net amount of \$40,100 (\$731,078 - \$690,978) in Robert Berning Productions' billings to Sheriff Hingle that was not paid for by the PPSO.

Campaign finance reports filed with the Louisiana Ethics Board show \$386,705 of expenses to Robert Berning Productions recorded on Sheriff Hingle's campaign finance reports from 2007 through 2010. Therefore, Sheriff Hingle included \$346,605 (\$386,705 - \$40,100) in Robert Berning Productions' expenses that were paid for by the PPSO. Sheriff Hingle's campaign finance reports also show a \$29,980 expense to WDSU TV and a \$9,641 expense to M Press that was paid by the PPSO through reimbursements to Sheriff Hingle. Therefore, Sheriff Hingle recorded a total of \$386,226 (\$346,605 + \$29,980 + \$9,641) as expenses on his campaign finance reports that appear to be paid by the PPSO. A review of Robert Berning Productions, WDSU TV, and M Press invoices to Sheriff Hingle shows most of them involved public service announcements, annual reports, hurricane maps, and a wetlands video. Approximately \$99,882 of the Robert Berning Productions' invoices have insufficient detail to be specifically identified.

Sheriff Hingle's campaign finance reports also show \$92,174 of expenses to subcontractors of Robert Berning Productions that were included in the Robert Berning Productions' billings to Sheriff Hingle. The subcontractors provided media placement services, copy editing and printing, mailings, and billboard rentals to Sheriff Hingle. Based on documents and interviews with management of these subcontractors, we determined that these expenses were actually billed through Robert Berning Productions and included in their billings to Sheriff Hingle. Therefore, Sheriff Hingle may have duplicated part or all of the \$92,174 as expenses on his campaign finance report.

Sheriff Hingle refused to provide detailed documentation supporting his campaign finance reports. However, through interviews and review of available records, we determined that the vast majority of expenses recorded on Sheriff Hingle's campaign finance reports as payments to Robert Berning Productions and the payments to WDSU TV and M Press appear to have ultimately been paid for by the PPSO. These actions indicate possible violations of state law.¹

Improper Expenditures

Robert Berning Productions billed Sheriff Hingle approximately \$731,078 for media production work. During our review of these billings, we noted expenses totaling \$332,549 which appear improper. These expenses included production of a wetland remediation/economic development video, the purpose of which appears to be outside the PPSO's mission; excessive cost for the PPSO's Annual Report; and advertisements with no public purpose. These questionable expenses are discussed below.

Wetland Remediation/Economic Development Video

On July 26, 2010, the PPSO and the Plaquemines Parish Government jointly entered into a contract with Berning Marketing, LLC⁶ for the production of a wetland remediation/economic development video. The contracted amount for the production of the video was \$174,835. From October 14, 2010, to January 31, 2011, public funds totaling \$131,127 were spent on the video. The final payment of \$43,708 has not been made as of the date of this report and the video has not been delivered.

The contract was supported by a cooperative endeavor agreement between the PPSO and the Plaquemines Parish Government. According to this agreement, the PPSO would pay \$50,000 of the cost and the Plaquemines Parish Government would pay the balance of \$124,835. PPSO records show the following payments to Robert Berning Productions for the video--one check for \$62,418 and another for \$43,709. In addition, Sheriff Hingle paid \$25,000 of the costs with his personal credit card for which he was subsequently reimbursed by the PPSO. The Plaquemines Parish Government paid \$62,418 to the PPSO for its portion of the expenses. After accounting for the \$62,418 payment from the Plaquemines Parish Government, the PPSO has paid \$68,709 (\$131,127 - \$62,418) for the video to date.

The purpose of the video is to raise awareness of wetlands preservation and promote coastal restoration projects within Plaquemines Parish. This purpose appears to fall outside the law enforcement mission of the PPSO. The Louisiana Attorney General has opined that for an expenditure of public funds to be permissible, the expenditure must comport with a purpose the agency has the legal authority to pursue.⁷ Because the PPSO does not appear to have legal authority to raise awareness of wetlands preservation and promote coastal restoration projects, this expenditure of public funds by the PPSO may constitute an improper donation of public funds.²

⁶ Robert Berning Productions is an in-house division of Berning Marketing, LLC.

⁷ **Attorney General Opinion** 10-0171 states, in part, "It has been the consistent opinion of this office that in order for an expenditure of public funds to be permissible under the Louisiana Constitution 14(A), the public entity must have the legal authority to make the expenditures and must show: (i) a public purpose for the expenditure or transfer that comports with the governmental purpose for which the public entity has legal authority to pursue..."

Excessive Cost of Annual Reports

During our review, we noted the PPSO paid for the production and distribution of five annual reports--2006 through 2010. PPSO records show the total cost of the annual reports during these years was \$138,472. The cost involved with the production of these annual reports includes design, layout, art direction, still photo shoots, copy editing, printing, and postage. The production process includes color photography, high gloss paper, and in some instances, embossing. Printing and postage charges made up the bulk of the expenses during these years and totaled approximately \$90,322. Invoicing for the annual reports indicates that 12,000 copies were printed and mailed each year except for 2009, when funds were insufficient. According to Major John Marie, PPSO deputy chief of operations, the annual reports are mailed to all registered voters in the parish except in 2009, when sheriff deputies personally delivered the annual reports to area businesses for distribution to the public.

The costs involved in the production, printing, and distribution of 12,000 copies of the annual report appear excessive. The purpose of the annual reports is to provide "information regarding the operations, accomplishments and future goals of your Sheriff's Office." The Louisiana Attorney General has opined that for an expenditure of public funds to be permissible, the expenditure must be commensurate with the value received.⁸ Since the purpose of the annual reports could be achieved without expensively produced copies mailed to every voter in the parish, this expenditure may constitute an improper donation.²

Advertising Content With Minimal Public Purpose

During our review of the media production services billed to Sheriff Hingle by Robert Berning Productions, we noted several advertisements whose content appears unrelated to a legitimate public purpose. These include holiday messages, a campaign advertisement, and advocacy for ballot initiatives.

The PPSO paid for the production and distribution of holiday messages in 2007, 2008, 2009, and 2010. Advertisement media included radio, television, billboards, as well as Christmas cards. The cost of the production and distribution of these advertisements was approximately \$97,575, including approximately \$91,473 for production and distribution of radio and television advertisements; \$1,092 for production and distribution of billboard advertisements; and \$5,010 for the production and distribution of Christmas cards. Although all of these expenses were paid for by the PPSO either directly or indirectly through reimbursements to Sheriff Hingle, a statement on the Christmas cards informed the public that the cards were paid for with private funds.

⁸ **Attorney General Opinion** 10-0171 states, in part, "It has been the consistent opinion of this office that in order for an expenditure of public funds to be permissible under the Louisiana Constitution 14(A), ... (iii) that the public entity has a demonstrable, objective, and reasonable expectation of receiving at least equivalent value in exchange for the expenditure or transfer of public funds."

The message on the billboards and Christmas cards was:

“So Be Good for Goodness Sake
Wishing You a Safe & Happy Holiday Season
Let’s All try to have a Safe & Happy Holiday Season.
from Sheriff Jiff Hingle & District Attorney Darryl W. Bubrig, Sr”

The radio and television advertisements included a significant amount of language about Christmas and wishing residents a “Happy and Safe Holiday Season.” Only the second half of these advertisements appears to possibly be of a public service character. Because these advertisements have minimal public purpose or include significant content that is not of a public service nature, these expenses may constitute an improper donation and violate Louisiana law.⁷

During our review, we noted a \$1,254 expense for a billboard design that was paid for by Sheriff Hingle and reimbursed by the PPSO. The following advertisement was written on the billboard “Sheriff Jiff Hingle and the Sheriff’s Office is Keeping Plaquemines Safe.” Since the advertisement is stating Sheriff Hingle’s personal opinion and has minimal public purpose, this expense may constitute an improper donation and violate Louisiana law.⁷

Finally, the PPSO paid for the production and distribution of a Tax Initiative Campaign through newspaper advertisements and direct mail. The cost of this campaign was \$26,538. The advertisements appear to encourage citizens to vote during a Special Election that includes a property tax continuation to provide funding for the Plaquemines Parish Law Enforcement District. The advertisement does not, however, limit itself to factual information about the proposed proposition. After stating “Plaquemines Parish is one of the Safest places to live in Louisiana” the advertisement states “Please Vote this Saturday as if Your Life depended on it - It Just Might.” The advertisement clearly encourages citizens to vote for the continuation of the property tax. Because the advertisement did not limit itself to the dissemination of factual information relative to the proposition, it may violate Louisiana law.⁹

We recommend that the PPSO adopt policies and procedures to ensure public funds are spent according to appropriate policies and laws. Such procedures could include developing a written purchasing policy that clearly defines reimbursable expenses. Reimbursements for non-personal expenses allow employees to circumvent purchasing controls such as requirements for written contracts. The PPSO should also ensure public funds are spent on materials and services that have a proper public purpose and support the mission of the PPSO. The policies will diminish the likelihood of improper donations.

⁹ **R.S. 18:1465(A)** states, “No public funds shall be used to urge any elector to vote for or against any candidate or proposition, or be appropriated to a candidate or political organization. This provision shall not prohibit the use of public funds for dissemination of factual information relative to a proposition appearing on an election ballot.

Improper Travel and Other Expenses

During our review, we identified improper reimbursements totaling approximately \$17,326. These expenses were reimbursed to Sheriff Hingle, but included expenses for other PPSO deputies that travelled with Sheriff Hingle. The improper expenses involved approximately \$7,121 of PPSO reimbursements for conference registration fees not incurred and conferences not attended. It also included approximately \$10,205 of duplicate reimbursements. Reimbursements for conference registration fees not incurred, conferences not attended, and duplicate expenses may violate Louisiana law.³

Improper Conference Travel Reimbursements

We identified three expense reimbursements to Sheriff Hingle for out of state conferences in which either registration fees were not incurred or conferences were not attended. These three trips are described in detail below.

National Sheriff's Association (NSA) Winter Conference

Sheriff Hingle, Major Brandon Mouriz, and two additional PPSO deputies attended the NSA Winter Conference in Washington, D.C. from January 28, 2009, through January 31, 2009. Sheriff Hingle was reimbursed \$5,504 for this trip. This amount included hotels, registration, cabs, tips, and luggage fees for Sheriff Hingle and the three PPSO deputies that travelled with him.

Sheriff Hingle included a \$950 registration fee in his request for reimbursement that was reimbursed to him on February 3, 2009. The support for the expense included his personal credit card monthly statement. The statement shows two \$475 charges dated January 21, 2009, and described as "NDAA Apri Alexandria VA." There are two handwritten notations on the margin of the credit card statement. One reads "Registration for Conference No receipts given Attached are ID Tags given @ conference." The other notation reads "235 person + 2.50 cc fee = 237.50 x 4 = 950.00." The credit card statement is accompanied by copies of two ID badges-- one for Sheriff Hingle and one for Major Mouriz. The ID badges indicate they are for the 2009 NSA Winter Conference in Washington, D.C.

We contacted representatives of the NSA and were informed that no registration fees were charged for the NSA Winter Conference in 2009. The two \$475 expenses to "NDAA Apri Alexandria VA" on the credit card statement supplied by Sheriff Hingle were registration fees for the National Conference on Juvenile Justice. These expenses were supported by two conference registration forms requiring the \$475 registration fees. Sheriff Hingle and Major Mouriz attended this conference in Orlando, Florida from March 11, 2009, to March 14, 2009. Registration fees for this conference were paid by Sheriff Hingle to the National District Attorneys Association (NDAA) in Alexandria, Virginia then reimbursed to him by the PPSO on January 13, 2009.

Based on available documentation and interviews, it appears Sheriff Hingle submitted documentation for registration fees for attendance at a conference where no registration fees were charged. Notations on the document indicate the information was misrepresented. Based on this misrepresentation, Sheriff Hingle received \$950 for registration fees that were not incurred.

Street Crimes Seminar in Rio Rancho, New Mexico

According to PPSO records, Sheriff Hingle and Major Mouriz attended a Street Crimes Seminar hosted by the Street Crimes Program in Rio Rancho, New Mexico from September 21, 2009, to September 23, 2009. Sheriff Hingle was reimbursed \$3,744 for airfares, meals, and conference registration for himself and Major Mouriz on this trip.

The reimbursement included a conference registration fee of \$790. This fee is not supported with a credit card statement or cancelled check. Rather, there is typed document indicating a charge to one of Sheriff Hingle's credit cards. A review of Sheriff Hingle's credit card statements shows this registration fee was not incurred on this credit card. A representative of the Street Crimes Program informed us that because Sheriff Hingle and Major Mouriz did not attend the conference, they were not charged the registration fee. According to Major Mouriz, he and Sheriff Hingle did not attend the conference. Because Sheriff Hingle and Major Mouriz did not attend this conference, we question the entire \$3,744 of expenses reimbursed for this trip.

Americans for Effective Law Enforcement (AELE) Jail Workshop

According to PPSO documents, Sheriff Hingle attended the AELE Jail Workshop in Las Vegas, Nevada from January 11, 2010, to January 13, 2010. Sheriff Hingle was reimbursed \$2,427 for this trip including airfare, hotel, conference registration, meals, taxis, and tips. However, a representative of the conference informed us that Sheriff Hingle did not attend the conference because he did not pick up his conference name badge. All attendees are required to show a picture ID to obtain a conference name badge. It is also required to obtain a name badge to attend the conference and receive the conference materials. Based on available documentation and interviews, it appears Sheriff Hingle did not attend this conference; therefore, we question the entire \$2,427 of expenses reimbursed for this trip.

Duplicate Reimbursements

From February 28, 2007, to November 30, 2010, Sheriff Hingle submitted and received reimbursements totaling approximately \$10,205 for travel and other expenses that were previously reimbursed. These duplicate reimbursements occurred on eight separate trips and included expenses incurred by Sheriff Hingle and other PPSO employees. The duplicate expenses included airline tickets and conference registrations. These expenses are listed in the following table and further described in the numbered bullets.

Duplicated Expenses to Sheriff Hingle			
Trip Number	Description of Reimbursement	Description of Expense	Cost
1	Building Safety and Terror Threat in Quincy, MA	two registration fees, two round-trip airfares, two per diems	\$2,239.20
2	Non-travel expense	traffic batons	648.00
3	Meeting with Louisiana Congressional Delegation in Washington, D.C.	two round-trip airfares	618.00
4	National Conference on Juvenile Justice in Orlando, FL	two registration fees	950.00
5	Street Crimes Seminar in Rio Rancho, NM	two registration fees, two round-trip airfares	3,343.80
6	Bond Sale in New York, NY	two round-trip airfares	1,098.40
7	National Sheriff's Association Winter Conference in Washington, D.C.	two round-trip airfares	1,078.40
8	Bond Authority and Insurers Meeting in New York, NY	two one-way airfares	229.40
Total			\$10,205.20

1. From March 15, 2007, to March 16, 2007, Sheriff Hingle and Major Mouriz attended a Building Safety and Terror Threat Seminar in Quincy, Massachusetts. Before the trip, Sheriff Hingle submitted a request for reimbursement and was paid with a reimbursement check dated February 28, 2007, which included registration fees, airfares, and per diems. Sheriff Hingle submitted a second request for reimbursement and was paid with another reimbursement check dated April 9, 2007, for this trip after his return. This check also included expenses for registration fees, airfares, and per diems. The duplicated expenses included \$790 for registration fees, \$999.20 for airfares, and \$450 for per diems.
2. Sheriff Hingle submitted a request for reimbursement and was paid with a reimbursement check dated June 30, 2007, that included a \$648 expense for 144 traffic batons. Sheriff Hingle submitted a second request for reimbursement and was paid with a reimbursement check dated August 29, 2007, that also included a \$648 expense for 144 traffic batons from the same company. The original expense for the traffic batons was supported with a purchase order and the subsequent expense was supported with an invoice.
3. From January 5, 2009, to January 7, 2009, Sheriff Hingle and Major Mouriz met with members of the Louisiana Congressional Delegation in Washington, D.C. regarding a Bureau of Justice grant. Sheriff Hingle submitted a request for reimbursement and was paid with a reimbursement check dated December 8, 2008, that include two round-trip airfares from New Orleans to Washington, D.C.

However, Sheriff Hingle submitted a second request for reimbursement and was paid with a reimbursement check dated January 10, 2009, that included support for these same two round-trip airfares. The duplicated amount for the two airfares was \$618.

4. From March 11, 2009, to March 14, 2009, Sheriff Hingle and Major Mouriz attended the National Conference on Juvenile Justice in Orlando, Florida. Sheriff Hingle submitted a request for reimbursement and was paid with a reimbursement check dated January 13, 2009, that included registration fees for Sheriff Hingle and Major Mouriz to attend this conference. Sheriff Hingle submitted a second request for reimbursement and was paid with a reimbursement check dated March 16, 2009, that also included registration fees for him and Major Mouriz to attend this conference. The duplicated amount for the registration fees was \$950.
5. PPSO reimbursement documentation indicates Sheriff Hingle and Major Mouriz attended a Street Crimes Seminar in Rio Rancho, New Mexico from September 21, 2009, to September 23, 2009. As noted in the previous finding (Improper Conference Travel Reimbursements) Major Mouriz stated that he and Sheriff Hingle did not attend this conference. Sheriff Hingle submitted a request for reimbursement and was paid with a reimbursement check dated September 10, 2009 that includes two registration fees and two round-trip airfares from New Orleans to Albuquerque, New Mexico for him and Major Mouriz. Sheriff Hingle submitted a second request for reimbursement and was paid with a reimbursement check dated November 13, 2009, that also included expenses for registration fees and round-trip airfares. The duplicated expenses were \$790 for two registration fees and \$2,553.80 for two round-trip airfares.
6. Sheriff Hingle and Captain Frederick Yorsch attended meetings related to a bond sale in New York, New York from October 19, 2009, to October 22, 2009. Sheriff Hingle submitted a request for reimbursement and was paid with a reimbursement check dated September 15, 2009, that included two round-trip airfares from New Orleans to New York for him and Captain Yorsch. Sheriff Hingle submitted a second request for reimbursement and was paid with a reimbursement check dated November 13, 2009, that included expenses for these same two round-trip airfares. The duplicated expense for the two round-trip airfares was \$1,098.40.
7. Sheriff Hingle and four PPSO deputies attended the NSA Winter Conference in Washington, D.C. from January 20, 2010, to January 23, 2010. Sheriff Hingle submitted a request for reimbursement and was paid with a reimbursement check dated December 7, 2009, that included two round-trip airfares from New Orleans to Washington, D.C. for him and Major Mouriz. Sheriff Hingle submitted a second request for reimbursement and was paid with a reimbursement check dated February 17, 2010, that included these same two round-trip airfares. The duplicated expense for the two round-trip airfares was \$1,078.40.

8. Sheriff Hingle and Major Mouriz attended meetings in New York, New York related to the bond authority and insurers from November 18, 2010, to November 20, 2010. Sheriff Hingle submitted a request for reimbursement and was paid with a reimbursement check dated October 18, 2010, that included two one-way airfares from New York to New Orleans for Sheriff Hingle and Major Mouriz. These two one-way airfares cost a total of \$299. Sheriff Hingle submitted a second request for reimbursement and was paid with a reimbursement check dated November 30, 2010, that included the same two one-way airfares. However, only \$229 of the \$299.40 cost for the two airfares was included on this reimbursement check. The duplicated expense for the two one-way airfares was therefore only \$229.

We provided documentation supporting these duplicate expenses to PPSO management. PPSO management reviewed this documentation and confirmed that these duplicate expenses were reimbursed. Based on the available documentation, it appears Sheriff Hingle submitted reimbursement requests totaling \$10,205 for duplicate expenses. Based on these actions, Sheriff Hingle may have violated Louisiana law.³

We recommend that the PPSO adopt policies and procedures to ensure public funds are spent according to appropriate policies and laws. Such procedures should include the following:

1. Develop a written travel policy. Written policies are necessary to ensure proper control and standardization of reporting requirements.
2. Require timely submission of requests for reimbursement to lessen the possibility of reimbursements for expenses that have already been reimbursed.
3. Require employees to include all expenses incurred on travel on their own requests for reimbursement. Allowing employees to record travel expenses for other employees on their requests for reimbursement increases the likelihood of fraud and errors and reduces accountability.

Use of Personal Credit Cards

Between February 8, 2007, and April 26, 2011, Sheriff Hingle claimed and received reimbursements from the PPSO totaling \$926,960 for the purchase of contractual services, materials, and travel expenses. Credit card records supplied by Sheriff Hingle indicate he used nine credit cards to make purchases for the PPSO for which he was later reimbursed. The credit cards included cards in his name and his spouse's name. Each of these cards offered reward programs that allowed for the accumulation of airline miles that could be redeemed for domestic and international flights. Sheriff Hingle earned airline miles on these purchases worth approximately 32 domestic round-trip airfares. During an interview with Sheriff Hingle, he stated that he used these airline miles for personal purposes.

Between February 8, 2007, and April 26, 2011, Sheriff Hingle claimed and received reimbursements from the PPSO totaling approximately \$926,960. This amount is broken down as follows: \$582,052 to Robert Berning for contractual services; \$94,129 for advertising services, office furniture and other miscellaneous charges; \$112,659 for the travel expenses of Sheriff Hingle; and \$138,121 for the travel expenses of other PPSO employees that travelled with Sheriff Hingle.

The use of Sheriff Hingle's personal credit cards for the business operations of his agency represents poor business practices. Good business practice should require that purchases made on personal credit cards be kept to a minimum and be limited to travel-related expenses and emergency purchases. The excessive use of personal credit cards to pay operating and contractual expenses could result in bypassing appropriate reviews, approvals, and internal controls.

Improper Gifts

Sheriff Hingle improperly accepted gifts, including sporting event tickets, use of a wine locker from a New Orleans restaurant, and expensive meals from a vendor of the PPSO. The vendor was Benetech L.L.C. (Benetech), a project and construction management company. Mr. Aaron Bennett is the chief executive officer of Benetech. Acceptance of these gifts by Sheriff Hingle may violate provisions of the Louisiana Ethics Code.⁴

The PPSO entered into a contract with Benetech on October 1, 2007. Under the contract, Benetech rendered "professional consulting, program, and project management services relating to specific requirements for recovery from damage done during previous and future disasters..." The term of the contract was October 1, 2007, to October 1, 2009. PPSO records indicate Benetech was paid approximately \$995,068 under this contract during 2008. Because of questioned costs by FEMA, the contract was cancelled, rebid, and awarded to CDM, Inc. Benetech worked as a subcontractor for CDM, Inc., on this contract. CDM terminated the subcontract with Benetech, effective on December 5, 2011.

According to Sheriff Hingle, Mr. Bennett provided him a wine locker at Morton's Steakhouse in New Orleans as a birthday gift in 2008. He has received approximately twelve bottles of wine from Mr. Bennett over the last two years. He added that Mr. Bennett was present at the meals during which these bottles of wine were consumed. Sheriff Hingle also stated that Mr. Bennett gave him tickets to New Orleans Saints games and tickets to his private suite at the Superdome. Major Brandon Mouriz stated he attended New Orleans Saints games with Sheriff Hingle at Mr. Bennett's suite. Finally, Sheriff Hingle stated that Mr. Bennett and other vendors of the PPSO would buy him meals at high-end restaurants such as Ruth's Chris Steakhouse and Morton's Steakhouse. He added that with alcohol, his portion of these meals could be over \$100. Sheriff Hingle added that PPSO business was discussed at these meals.

Mr. Bennett stated he only purchased meals for Sheriff Hingle. He did not pay for any travel or other expenses for Sheriff Hingle, including sporting event tickets or wine. Although he used Sheriff Hingle's wine locker, he stated he used the wine he stored there himself. He estimated the cost of the meals he purchased for Sheriff Hingle at approximately \$2,000 over the last four years.

Louisiana law prohibits public servants from accepting anything of economic value from persons with or seeking contractual, business, or financial relationships with the public servant's agency. However, there are exceptions. Before March 30, 2008, state law allowed public servants to accept food or drink with no maximum value applied to such. After March 30, 2008, state law allowed public servants to accept and consume food and drink up to \$50 in value for each such occasion. There is no exception for tickets to sporting events. By accepting the use of a wine locker and wine, sporting event tickets, and meals (valued over \$50 after March 30, 2008), Sheriff Hingle and Major Mouriz may have violated Louisiana law.⁴

We recommend the PPSO implement a policy prohibiting employees from receiving gifts or gratuities or anything of economic value from vendors or contractors that do business with the PPSO. In addition, the PPSO should implement training to ensure that staff are aware of the prohibition against acceptance of gifts from individuals doing business with the PPSO.

Conflict of Interest

Sheriff Hingle appears to have maintained an improper business relationship with a vendor of the PPSO--Fleet Intermodal, LLC. Mr. Darren Angelo is the president of Fleet Intermodal and a business partner with Sheriff Hingle. Louisiana law prohibits public servants from participating in transactions in which they have personal substantial economic interests of which they may reasonably be expected to know involving the governmental entity. The business relationship between Sheriff Hingle and an individual whose corporation entered into contractual relationships with the PPSO may violate Louisiana law.⁵

Both Sheriff Hingle and Mr. Angelo informed us that they are partners in the Doullut Canal Marina, LLC and have been partners for the last three to four years. The Doullut Canal Marina is located in Empire, Louisiana and offers rental lodging, fishing charters, and a full-service restaurant. Mr. Angelo is the registered agent and an officer for the Doullut Canal Marina, LLC. Campaign disclosure forms for Sheriff Hingle and his spouse indicate Sheriff Hingle was a 50 percent owner of the Doullut Canal Marina, LLC from 2008 through 2010. However, according to Mr. Angelo, he and Sheriff Hingle have been business partners in the Doullut Canal Marina, LLC since 2006 or 2007.

Mr. Angelo is president of Fleet Intermodal, LLC. PPSO records indicate that Fleet Intermodal, LLC has contracted with the PPSO on three occasions since 2005. The initial contract was dated September 11, 2005, and involved the provision of temporary housing. The PPSO was billed approximately \$7,190,878 under this contract through July 30, 2008. The PPSO entered into two additional contracts with Fleet Intermodal, LLC, both on June 4, 2010. These contracts were for a personnel man camp and a temporary jail facility. The PPSO has been billed approximately \$423,245 under these two contracts as of February 28, 2011. The

contracts were not competitively sourced through bids or requests for proposals (RFPs). According to Sheriff Hingle, these were “emergency contracts” and he selected Fleet Intermodal, LLC because he was familiar with them and they had experience in this kind of work.

Although certification of an emergency allows public agencies to waive the requirements of the Public Bid Law for a limited period of time, Louisiana law still prohibits certain contractual relationships between public servants and vendors of public agencies. By selecting a vendor to provide contractual services to the PPSO that he has an outside business relationship with, Sheriff Hingle may have violated Louisiana law.⁵

We recommend the PPSO implement training to ensure employees understand the Louisiana Code of Ethics and are aware of the prohibition against public servants participating in transactions in which they have a personal substantial economic interest.

Improper Political Activity

Campaign finance reports filed by Sheriff Hingle indicate that he holds a golf tournament and couchon de lait (pig roast) as campaign fundraisers each year. These events are funded through campaign funds and attendance fees. During our review of PPSO e-mail accounts, we noted that several PPSO employees exchanged e-mails related to planning and organizing these events during regular work hours. Performing campaign work during office hours may constitute an improper donation and violate Louisiana law.¹⁰

Review of the e-mails related to the golf tournament and the couchon de lait indicates PPSO employees were involved in planning and organizing activities such as booking dates for campaign events, sending sponsorship letters, handling requests for tickets, communicating with donors, and corresponding with advertisers. The date and time of the e-mails indicate they were mostly exchanged during regular work hours. PPSO employees responsible for exchanging these e-mails informed us that they only worked on these e-mails during official breaks and not on office time. However, a review of PPSO time sheets indicates that employees do not record official breaks. As such, we were not able to confirm that employees worked on political activities during official breaks.

¹⁰ **Article 7, Section 14 of the Louisiana Constitution** provides, in part, that “except as otherwise provided by this constitution, the funds, credit, property, or things of value of the state or of any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private.”

R.S. 18:1465(A) states, “No public funds shall be used to urge any elector to vote for or against any candidate or proposition, or be appropriated to a candidate or political organization. This provision shall not prohibit the use of public funds for dissemination of factual information relative to a proposition appearing on an election ballot.”

Performance of campaign related work during the workday creates an appearance of impropriety and may violate the state's prohibition against donations if performed during office time. We recommend the PPSO implement a policy that prohibits use of public time and PPSO e-mail accounts for campaign related business. These e-mail accounts were set up for official PPSO use and should be restricted to that function.

Management's Response



SHERIFF AND TAX COLLECTOR'S OFFICE
PLAQUEMINES PARISH

302 MAIN STREET
BELLE CHASSE,
LOUISIANA 70037

Michael L. Lafrance
Sheriff and Ex-Officio
Tax Collector

November 16, 2011

Mr. Dan Daigle
Assistant Legislative Auditor and
Director of Compliance Audit Services
1600 North Third Street
Post Office Pox 94397
Baton Rouge, LA 70804-9397

Dear Mr. Daigle,

Let this serve as my formal response to your compliance audit report dated November 1, 2011. The findings of this report are troubling to the men and women of the Plaquemines Parish Sheriff's Office, who view former Sheriff I.F. "Jiff" Hingle as a fair and strong leader. The day we learned of the events discussed herein was a sad day for the employees and the citizens of Plaquemines Parish. I make no excuses for the alleged actions of Sheriff I.F. "Jiff" Hingle for which he will have to answer. However, I would ask that you remember him for his great accomplishments such as turning our sheriff's office into the advanced law enforcement agency it is today, his stellar performance as Sheriff during and after Hurricane Katrina, and the outstanding job of keeping Plaquemines Parish safe for almost twenty years.

Now it is my job as the new Sheriff to learn from this situation so that we can find our internal weaknesses and strengthen them in an attempt to prevent such actions in the future. In response to your compliance audit report, I offer the following comments with the understanding that certain matters reviewed by the legislative auditor are under active criminal investigation. Any such matters must be dealt with the utmost care as to not impede or hinder the investigation.

Improper Expenditures and Reimbursements

With respect to improper expenditures and reimbursements, I have strengthened our policies and procedures to limit reimbursement to eligible travel and emergency expenses. The use of a personal credit card for other uses is prohibited.

Reimbursements Recorded as Campaign Expenses

I will yield to former Sheriff I.F."Jiff" Hingle for a response regarding this issue since the sheriff's office has nothing to do with his campaign expenses and this matter is under criminal investigation.

Improper Expenditures

Wetland Remediation/Economic Development Video

The reason for participation by the Plaquemines Parish Sheriff's Office in the purchase of the Wetland Remediation/Economic Development Video was one of public safety. The sheriff's office is tasked with the protection of life and property. Hurricanes are a major threat to the citizens of our parish because of our unique geographical location. The intent was to bring a much needed awareness of our eroding coast line and barrier islands to the rest of the nation. The coast line and the barrier islands act as buffers that help slow down hurricanes and minimize storm surges. The disappearing barrier islands and decreasing coastline allow hurricanes to come further inland, striking our parish with much greater strength and ultimately increasing property damage and loss of life. The hope was to bring state and federal attention to the need to rebuild the barrier islands and coastlines, which would increase the protection of life and property against hurricanes and storm surges for the citizens of our parish. Furthermore, our participation was limited to only 28.6 percent of the cost leaving the majority of the financial responsibility with the Plaquemines Parish Government.

Excessive Cost of Annual Reports

With regards to your opinion that the cost of our 2006, 2007, 2009 and 2010 annual reports appear to be excessive, I will take every action to limit mailing cost and make sure that we are not overspending for the production of our future annual reports.

Advertising Content with Minimal Public Purpose

With regards to your opinion that some previous advertising content had minimal public purpose, I will take every action to ensure that all advertising is reviewed and in compliance with state law.

Improper Travel and Other Expenses

Improper Conference Travel Reimbursements

National Sheriff's Association (NSA) Winter Conference

Street Crimes Seminar in Rio Rancho, NM

Americans for Effective Law enforcement (AELE) Jail Workshop

Duplicate Reimbursements

I will yield to former Sheriff I.F."Jiff" Hingle for a response regarding these issues since these actions are under criminal investigation.

Although, I would like to point out that policies and procedures have been implemented to prevent duplicate reimbursements and ensure that all conferences are properly attended. I would like to further point that there was no finding of wrong doing by the employees traveling with former Sheriff I.F. "Jiff" Hingle by the auditor or the sheriff's office regarding the improper conference travel or the alleged duplication of reimbursements.

Use of Personal Credit Cards

As previously mentioned, I have strengthened our policies and procedures to limit reimbursement to eligible travel and emergencies expenses. The use of a personal credit card for other uses is prohibited.

Improper Gifts

I will yield to former Sheriff I.F."Jiff" Hingle for a response regarding this issue since these actions are under criminal investigation.

As for Major Brandon Mouriz, I will initiate an internal investigation to look into the allegations. The outcome of the investigation will be communicated to the District Attorney, who is also aware of the allegations.

Conflict of Interest

I will yield to former Sheriff I.F."Jiff" Hingle for a response regarding these issues since these allegations are about his personal business dealings and are outside the understanding of my office.

Although, I would like to point out that I have strengthened our policies and procedures and will implement training to ensure that our employees are aware of the prohibition against public servants participating in transactions in which they have a personal substantial economic interest.

Improper Political Activity

In regards to sheriff's office email accounts being used for political activity, I have strengthened our policies and procedures to prohibit the use of public time and sheriff's office email accounts for political activity.

In your report you gave the following recommendations:

- 1) Adopt policies and procedures to ensure public funds are spent according to appropriate policies and laws;
- 2) Develop a travel policy;
- 3) Require timely submission of request for reimbursement;
- 4) Require employees to include all expenses incurred on travel on their own request for reimbursement;

- 5) Implement a policy prohibiting employees from receiving gifts, gratuities or anything of economic value from vendors or contractors that do business with the sheriff's office; and
- 6) Implement training to ensure employees understand the Louisiana Code of Ethics.

I have implemented and strengthened policies and procedures to comply with all of your recommendations. I have also begun planning for Code of Ethics in-service training for all of our employees. I hope that your office can see that I have taken every step to ensure compliance and to prevent such actions in the future.

I also hope that the implemented policy changes illustrate that such actions will not be tolerated. Under no circumstances will we allow the alleged actions of one individual to be deemed the standard held by our office or allow such actions to tarnish the reputations of the dedicated and hard working men and women of the sheriff's office.

Sincerely,



Michael L. Lafrance
Sheriff

I.F. Hingle, Jr.
151 Primrose Drive
Belle Chasse, La. 70037

Mr. Dan Daigle
P. O. Box 94397
Baton Rouge, La. 70804-9397
November 15, 2011

Dear Mr. Daigle,

I have reviewed the draft of your compliance report on the Plaquemines Parish Sheriff. This report was compiled over many months and while I will respond, please be aware that I have had very limited time to do so.

In regard to your remarks concerning improper expenditures and reimbursements and improper gifts, since these issues are currently before the Federal Court in the Eastern District of Louisiana I feel it necessary to refrain from comment.

There has been much discussion as to the appropriateness of the Wetland Remediation video and to the Sheriff's Office participation. The purpose of this video was to promote coastal restoration, which would be the most effective way to protect life and property from floods caused by storms and hurricanes. The protection of life and property is most certainly inside the law enforcement mission of the Plaquemines Parish Sheriff Office.

Regarding the appearance of a conflict of interest, I do not have nor have I ever had any ownership of or employment by Fleet Intermodal LLC, and I have never received anything of value.

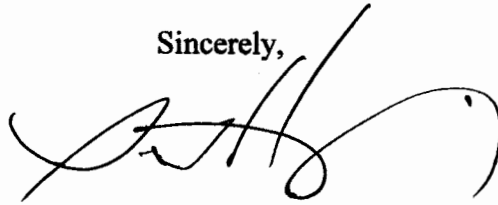
In respect to travel expenses, it does appear that there were unintentional duplicate reimbursements in a few cases over a period of four years, the dollar amount appears to be about one percent of the total amount reimbursed over this period. I have made arrangements with the Sheriff's Office to identify and to repay these.

The report noted two cases where conference expenses were paid but not attended. In one case, I was unable to travel to the conference at the last minute due to illness and for that reason no hotel bill was included. In the other case, after traveling to the conference city I became ill and never left the hotel during that time period until the night before it was time to travel back home.

Regarding the use of personal credit cards and the reward programs connected with them, the State of Louisiana's Division of Administration Travel Policy and Procedures dated July 1, 2008 on page 9 states " employees may retain promotional items-including frequent flyer miles".

I have done my best considering the limited time allocated to me to answer the questions raised by your office.

Sincerely,

A handwritten signature in black ink, appearing to read "I. F. Hingle, Jr.", with a large, sweeping flourish at the end.

I. F. Hingle, Jr.