

SEVENTH JUDICIAL DISTRICT



COMPLIANCE AUDIT  
ISSUED MARCH 18, 2009

**LEGISLATIVE AUDITOR  
1600 NORTH THIRD STREET  
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LOUISIANA LEGISLATIVE AUDITOR  
STEVE J. THERIOT, CPA

March 18, 2009

The Honorable Leo Boothe, Chief Judge  
The Honorable Kathy Johnson, Judge  
Seventh Judicial District Court  
Post Office Box 600  
Harrisonburg, LA 71340

Dear Chief Judge Boothe and Judge Johnson:

We have audited certain transactions of the Seventh Judicial District (District) for the period January 1, 2006, to October 1, 2008. Our audit was conducted in accordance with Title 24 of the Louisiana Revised Statutes to determine the credibility of certain allegations.

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 of an audit by *Government Auditing Standards*; therefore, we are not offering an opinion on the District's financial statements or system of internal control nor assurance as to compliance with laws and regulations. The concerns and results of our audit are listed below for your consideration.

1. The District has a written leave policy that details leave accrual and use policies. During our review, we noted that the District did not record leave balances or communicate available leave to District employees. As a result, in at least one instance, a District employee was granted 133.5 hours more leave than allowed according to the leave policy. Accurate and properly documented leave balances are necessary to ensure the leave policy is adhered to.
2. The District provides cell phones to some employees and pays the monthly bills for their use. The monthly fees for Judge Kathy Johnson's office-issued cell phone increased significantly in the summer of 2008. Judge Johnson was unsure if the increase in fees was exclusively for business-related calls and agreed to reimburse the office for all cell phone fees over her normal monthly cell phone bill. These additional cell phone charges total approximately \$1,022 and Judge Johnson has fully reimbursed the office for these charges.
3. The District hired three part-time misdemeanor probation officers who worked from home.<sup>1</sup> Although each employee prepared and submitted timesheets to

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<sup>1</sup> The three probation officers are no longer employed by the District.

The Honorable Leo Boothe, Chief Judge  
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support their hours worked, documentation was not maintained on the work provided, such as probationers contacted or employment verifications made.

We make the following recommendations to improve office operations:

1. Leave balances (annual, sick, and compensatory) should be calculated for each employee at regular intervals, preferably each pay period, and communicated to all District employees in a standard, written format.
2. All requests for leave should be compared to leave balances before approval to ensure that sufficient hours are available to support the request. If sufficient leave hours have not been accrued to support the leave request, the written leave policy should be enforced and the request denied or leave without pay (LWOP) taken.
3. The District should develop a written cell phone policy that clearly prohibits the use of public funds to pay for non-business related calls that cause additional expense over and above the standard monthly cell phone charge.
4. Employees that are not directly supervised at the office should be required to provide detailed descriptions of their work activities. In the case of probation officers, such documentation would include, at a minimum, descriptions of all contacts made with probationers and the results of these contacts.

This correspondence represents our findings and recommendations as well as management's response. This correspondence is intended primarily for the information and use of management of the Seventh Judicial District. I trust this information will assist you in the efficient and effective operations of the office. Should you have any questions, please contact me at (225) 339-3839 or Mr. Dan Daigle at (225) 339-3808.

Sincerely,



Steve J. Theriot, CPA  
Legislative Auditor

GD:DD:SJT:sr

## Management's Response





# SEVENTH JUDICIAL DISTRICT COURT

## CATAHOULA PARISH

### CATAHOULA PARISH COURTHOUSE

Judge Kathy Johnson  
Division 'A'

February 26, 2009

Post Office Box 600  
Harrisonburg, Louisiana 71340  
Telephone (318) 744-5414

Chief Judge Leo Boothe  
Division 'B'

Mr. Gary Duty  
Office of Louisiana Legislative Auditor  
P. O. Box 94397  
Baton Rouge, LA 70804-9397

RE: Preliminary Audit Report

Dear Mr. Duty:

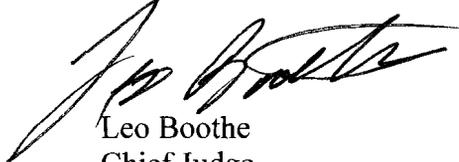
We are in receipt of your preliminary audit report dated February 17, 2009. This letter is in response to said report.

1. The district's employees are paid set monthly salaries and had not until January, 2007 been required to report usage of leave. From January of 2007, leave balances are now being maintained by the Judicial Administrator and communicated to each employee on a monthly basis. Additionally, the district is in the process of providing each employee with a copy of the written policy on leave and requiring their signature stating that they have received a copy of the policy.
2. Leave balances are now being checked for available leave before approval of the leave and in the event of insufficient leave balance, the request is denied or leave without pay (LWOP) is required to be taken. The employee who was granted more leave than allowed per policy has taken a leave without pay, and is working to accrue leave hours to reimburse the district.
3. A cell phone policy has been adopted by the judges en banc that complies with recommendation No. 3. In regard to Judge Kathy Johnson's usage in the Summer of 2008, as you noted, the district has been fully reimbursed for those charges. Also, it should be noted that her cell phone usage typically did not exceed the standard monthly cell phone charge, but during the Summer of 2008, she was required to be out of the office extensively and had to rely on cell phone contact much more than usual to conduct official business. Even so, out of an abundance of caution, Judge Johnson offered to reimburse the district for all amounts over the usual monthly charge.

4. Any employees who might be hired in the future who are not directly supervised at the office will be required to provide detailed descriptions of their work activities and also will be required to turn in hard copies of written documentation of their work activities.

With best regards, I remain

Very truly yours



Leo Boothe  
Chief Judge

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