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Report Highlights

Louisiana Horsemen's Benevolent and Protective Association 1993, Inc.

Audit Control # 50100033
Investigative Audit Services • March 2013

Why We Conducted This Audit

This audit was initiated after the completion of a prior Louisiana Horsemen's Benevolent and Protective Association 1993, Inc. (LHBPA 93) audit report which was released May 4, 2011. The previous audit brought to our attention several other matters and transactions that needed to be addressed.

What We Found

Improper Use of Statutorily Dedicated Funds by Former Management

During the period January 1, 2006 through December 31, 2010, Mr. Sean Alfortish; Ms. Mona Romero; Ms. Tammy Broussard, LHBPA 1993 Field Office supervisor; and four other employees improperly used \$828,620 of public funds that should have been used for benefit of horsemen.

The expenses included lavish meals and liquor during the week and on weekends at New Orleans area restaurants and in other cities, such as lobster and steak dinners with bottles of wine; Carnival parade stand rentals and parties to host a national horsemen's convention in New Orleans; personal travel and lodging at high-end hotels; spa services; retirement, birthday, and Christmas parties; political fundraising using LHBPA 1993 employees; gifts; evening gowns; charitable donations; traffic ticket fines; fuel purchases; personal purchases; and other questionable expenses.

Also, we noted Mr. Alfortish, Ms. Romero, and the five other employees purchased goods and services totaling \$661,916 using several LHBPA 93 credit cards and did not turn in receipts for \$504,226 (76%) of those purchases. According to receipts we obtained, Mr. Alfortish, Ms. Romero, and Ms. Broussard appear to have personally benefited from credit card purchases totaling \$21,876, which may violate state law.

Other Findings:

- Improper Use of Video Poker Settlement Funds
- Overdrawn Bookkeeper Accounts
- Improper Salary Payments to Sean Alfortish
- Ownership of New Orleans Office Building

View the full report at www.la.gov.