

# STATE OF LOUISIANA LEGISLATIVE AUDITOR

St. Helena Parish Police Jury  
Greensburg, Louisiana

August 29, 2001



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**Daniel G. Kyle, Ph.D., CPA, CFE**  
**Legislative Auditor**

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**ST. HELENA PARISH POLICE JURY**  
Greensburg, Louisiana

Dated July 25, 2001

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 St. Helena Parish Clerk of Court.

August 29, 2001

**ST. HELENA PARISH POLICE JURY**  
Greensburg, Louisiana

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LEGISLATIVE AUDITOR

July 25, 2001

**DONALD R. WILLSON, PRESIDENT,  
AND POLICE JURORS OF THE ST. HELENA  
PARISH POLICE JURY**  
Greensburg, Louisiana

We have performed a limited examination of the St. Helena Parish Police Jury (police jury). Our examination was conducted in accordance with Title 24 of the Louisiana Revised Statutes and was performed to determine the propriety of certain allegations received by this office.

The accompanying report presents our findings and recommendations as well as responses from management of the police jury. We will continue to monitor the findings until the police jury resolves them. Copies of this report have been delivered to the Honorable Scott M. Perrilloux, District Attorney for the Twenty-First Judicial District of Louisiana, and other authorities as required by law.

Respectfully submitted,

A handwritten signature in cursive script that reads "Daniel G. Kyle".

Daniel G. Kyle, CPA, CFE  
Legislative Auditor

GLM:GCA:lnl

[SHEPJ]

## LEGISLATIVE AUDITOR

### ST. HELENA PARISH POLICE JURY Greensburg, Louisiana

#### BACKGROUND

The St. Helena Parish Police Jury is the governing authority for St. Helena Parish. Six jurors representing six districts within the parish govern the police jury. The police jury has a road superintendent and six road supervisors, one for each district. The police jury has one maintenance yard that is located north of the Town of Greensburg.

The police jury receives funds from the state's Parish Transportation Fund. The statutory provisions of the Parish Transportation Fund (Louisiana Revised Statutes 48:751-762) require the police jury to administer the parish road system efficiently and centrally as a whole. This method of administration is commonly referred to as the "unit system."

Applying the concepts of the unit system to the administration of a road program, the police jury is required to implement a centralized accounting system, parishwide capital improvement plan, and selective maintenance programs based on the prioritization of projects developed collectively by the police jury. Expenditures are made only upon approval of the police jury as a whole and pursuant to a duly adopted budget. A centralized purchasing system must be implemented and work assignments are centrally scheduled and supervised by the parish road manager (road superintendent).

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**ST. HELENA PARISH POLICE JURY**  
Greensburg, Louisiana

**METHODOLOGY**

The Legislative Auditor received information relating to police jury employees working on private property. In addition, we did a follow-up of the findings reported in our limited examination report dated March 12, 2001.

We conducted a limited review of the police jury's procedures at the maintenance yard and a limited review of certain police jury records. A limited review is substantially less in scope than an audit conducted in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Our procedures consisted of the following:

- (1) observing activities at the maintenance yard;
- (2) reviewing selected police jury records;
- (3) reviewing selected minutes of board meetings;
- (4) interviewing certain employees and jurors of the police jury;
- (5) reviewing applicable Louisiana laws and Attorney General opinions; and
- (6) making inquiries of other persons to the extent we considered necessary to achieve our purpose.

## LEGISLATIVE AUDITOR

### ST. HELENA PARISH POLICE JURY Greensburg, Louisiana

## CONCLUSIONS

The following summarizes the findings that resulted from this limited examination of the police jury. The Findings and Recommendations section of this report provides details for these findings. Management's responses are included in Attachment I.

1. The police jury violated Louisiana's Constitution and state law by using police jury employees, equipment, and materials on private property. In our report dated March 12, 2001, we reported that the police jury used police jury employees, equipment, and materials to make a driveway on private property. (See page 6.)
2. The police jury does not always use a weekly schedule of work to be performed as required by state law. In addition, an individual juror is directing the work of jury employees, which violates state law. In our report dated March 12, 2001, we reported that the police jury did not use a weekly schedule of work to be performed and police jury employees informed us that individual jurors were directing the work of jury employees. (See page 8.)
3. The parishwide capital improvement program is not prioritized based on parishwide needs and does not include when the projects are reasonably expected to be completed as required by Louisiana law. In our report dated March 12, 2001, we reported that the police jury did not have a parishwide capital improvement program. (See page 9.)
4. Controls over the police jury's gasoline/diesel pumps at the maintenance yard need to be improved. In our report dated March 12, 2001, we reported that controls over these pumps needed to be improved. The police jury implemented some of the controls that we recommended; however, additional controls should be implemented. (See page 10.)

The St. Helena Parish Police Jury has not complied with the provisions of the Parish Transportation Fund, which requires a parishwide system of road administration. This system includes (1) a parishwide capital improvement plan; (2) centralized purchasing of equipment and supplies; (3) a parishwide selective maintenance program that provides for a weekly schedule of the work to be performed by category; and (4) work assignments to be centrally scheduled and supervised by the parish road manager (road superintendent). There can be no parishwide system of road administration without a parishwide capital improvement plan and parishwide selective maintenance program. When work assignments are not centrally scheduled and supervised by the road superintendent, intervention by individual jurors will take place as evidenced in this report. When individual jurors are directing the work of jury employees, equipment, and materials, there can be no centralized purchasing of equipment and supplies.

The extent of noncompliance with the Parish Transportation Fund as disclosed in our findings provides convincing evidence that the police jury may be operating under the "ward system," which is unacceptable and completely contrary to Louisiana law. Under the ward system, individual police jurors determine the projects to be undertaken in their own wards. The individual police jurors supervise separate ward work crews and budget and spend money for projects only in their wards.

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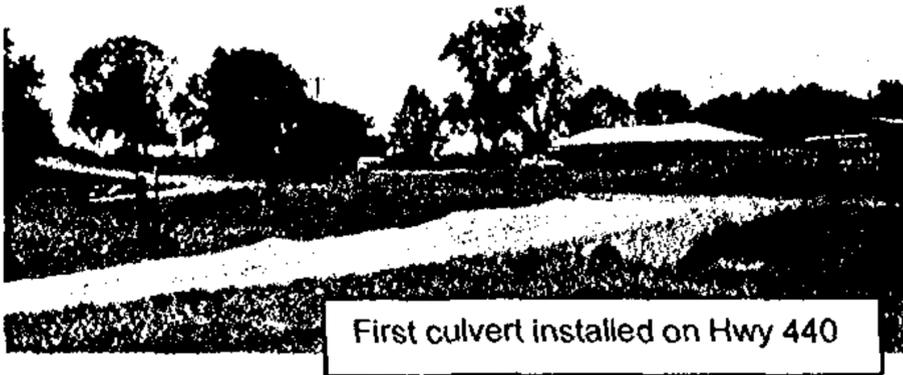
FINDINGS AND RECOMMENDATIONS

**Work on Private Property Violates State Law**

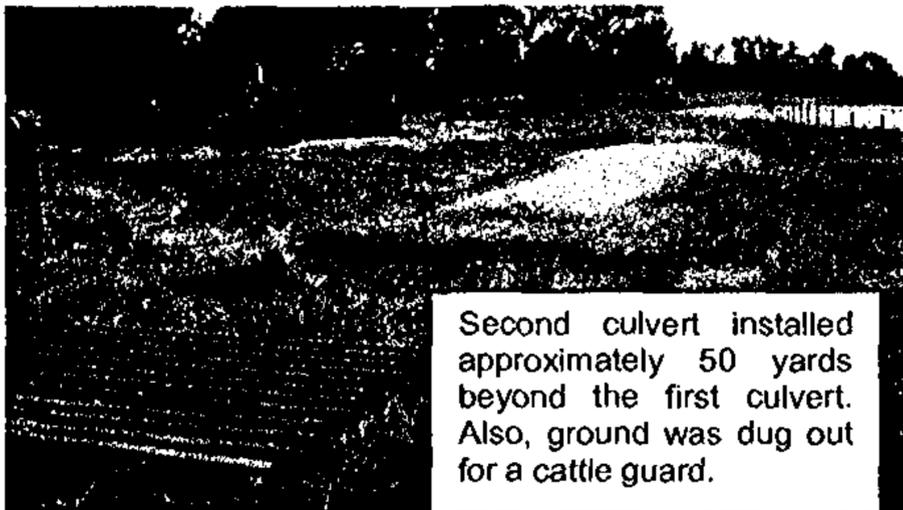
The police jury violated Louisiana's Constitution and state law by using police jury employees, equipment, and materials on private property. Article VII, Section 14(A) of the Louisiana Constitution of 1974 prohibits funds, credit, property, or things of value of the state or of any political subdivision from being loaned, pledged, or donated to or for any person. In addition, the police jury has a culvert policy that allows culverts to be installed only in the roadside ditches on parish roads.

On July 17, 2001, we observed where police jury employees using police jury equipment and materials installed and covered two culverts, dug out the ground for a cattle guard, and dug out mud at a dairy barn and replaced it with clay-gravel. On July 23, 2001, we observed where police jury employees using police jury equipment had spread police jury gravel and/or clay-gravel on five private driveways. In our report dated March 12, 2001, we reported that the police jury violated Article VII, Section 14(A) of the Louisiana Constitution of 1974 by using police jury employees, equipment, and materials to make a driveway on private property. We also reported that providing cover materials when installing culverts violates this same law.

**Culverts and cattle guard.** The culverts were installed on July 16, 2001. One culvert was installed in the roadside ditch parallel to Highway 440 and the second culvert was installed on private property about 50 yards beyond the first culvert. In addition, ground was dug out for a cattle guard.



First culvert installed on Hwy 440



Second culvert installed approximately 50 yards beyond the first culvert. Also, ground was dug out for a cattle guard.

Highway 440 is a state road; therefore, installing the culvert in the roadside ditch violates the police jury's culvert policy. Juror Donald Willson, District 6, said he asked the road supervisor to do the first culvert. However, he did not tell the road supervisor not to do the second culvert. Juror Willson said the second culvert was already there and as the police jury equipment was already there, they installed the culvert as a favor to the landowner. Juror Willson said the ground that was dug out for the cattle guard was done for the same reason. According to the road supervisor, Juror Willson more or less directed him to do both culverts and the cattle guard. Six loads (36 yards) of clay-gravel and one load (6 yards) of gravel were used to cover the two culverts. The road superintendent estimated that the labor, equipment, and material costs for this job totaled \$965.

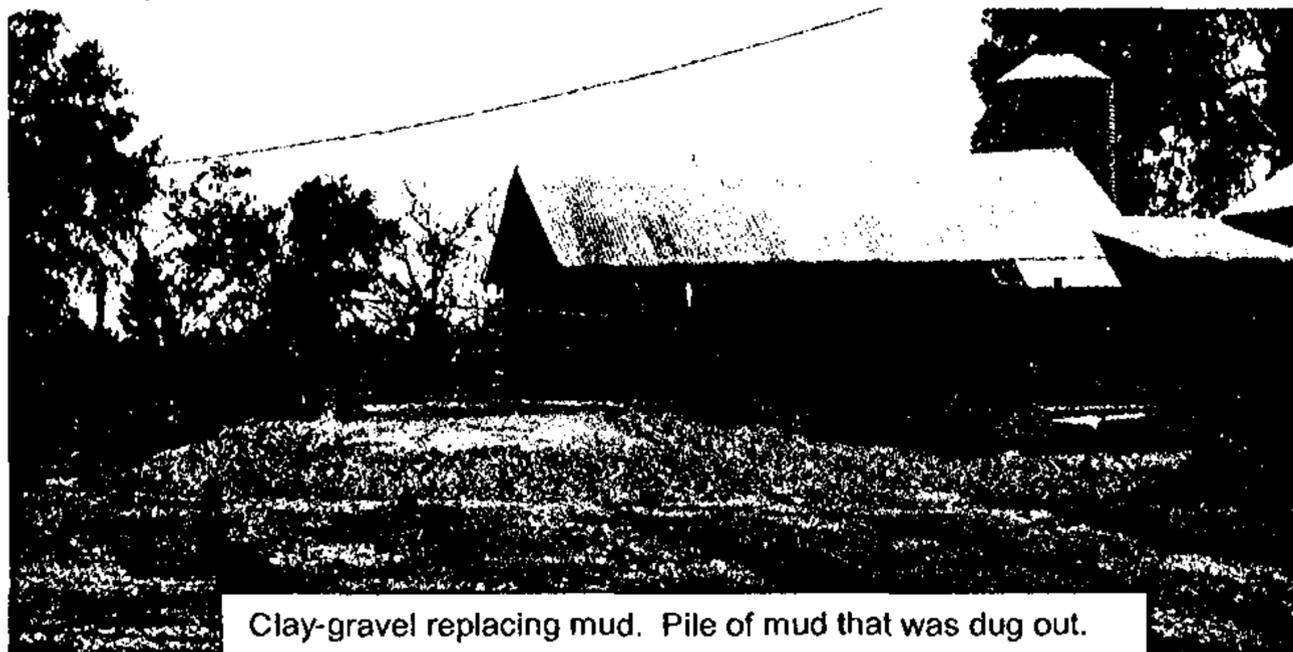
LEGISLATIVE AUDITOR

ST. HELENA PARISH POLICE JURY

Greensburg, Louisiana

Findings and Recommendations (Continued)

**Dairy barn mud.** Mud was dug out and replaced with clay-gravel at a dairy barn located off Highway 440 and Bethel Road on July 16-17, 2001.

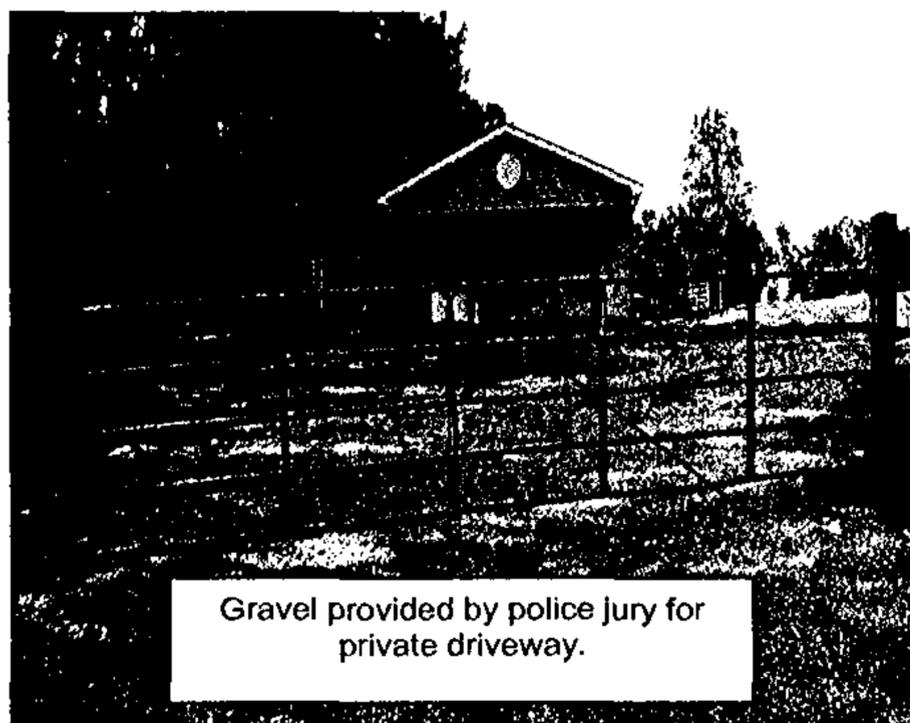


Clay-gravel replacing mud. Pile of mud that was dug out.

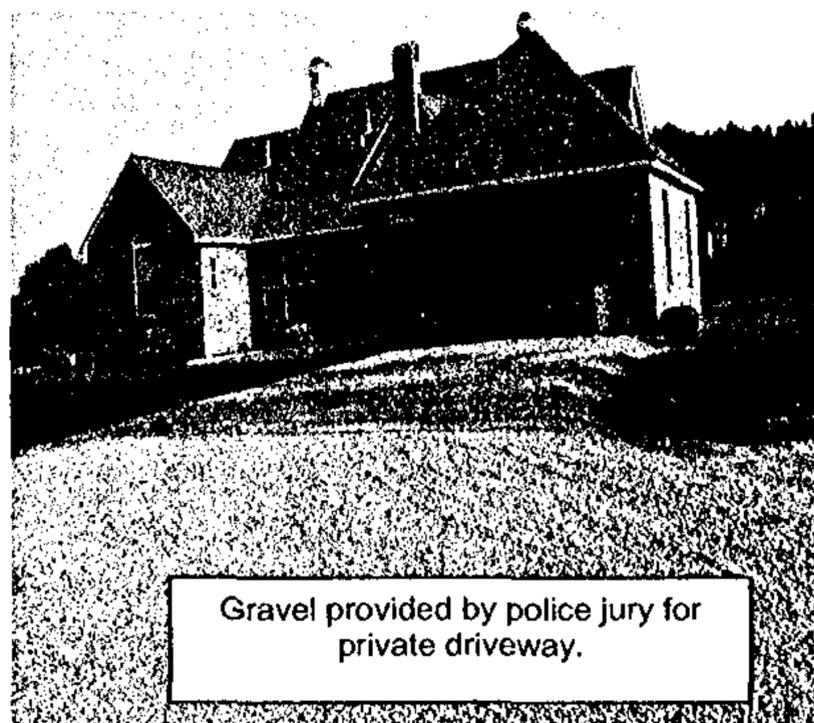
The road superintendent said that Juror Willson ordered the work to be done at the dairy. Juror Willson said he wanted the work done and he asked the road supervisor to do it if he could work it in. Juror Willson said a widow woman owns the dairy and she needed the work done to save her

dairy. Three loads (22 yards) of clay-gravel were used to replace the mud that was dug out. The road superintendent estimated that the labor, equipment, and material costs for this job totaled \$892.

**Gravel and/or clay-gravel spread on private driveways.** On July 23, 2001, we observed



Gravel provided by police jury for private driveway.



Gravel provided by police jury for private driveway.

where police jury employees using police jury equipment had spread police jury gravel and/or clay-gravel on five private driveways. For four of the locations, the road superintendent said that he was either directed by Juror Willson to dump the gravel/clay-gravel on the private property or Juror Willson gave the order directly to the truck driver. The road superintendent was unaware of a fifth location (gravel for a driveway located on Highway 1047 on March 5, 2001) because he was on sick leave. Juror Willson admitted that he directed the work to be done on private property, except for one of the locations (gravel for a driveway located on McCoy Road

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Findings and Recommendations (Continued)

on June 11, 2001). The number of loads of gravel and/or clay-gravel spread ranged from one load to four loads at each of the five private driveways.

The police jury should recover the cost of the work done on the private property from the police juror who directed that the work be done. In addition, the police jury should cease (1) doing work on private property; (2) installing culverts in roadside ditches along state roads; and (3) providing cover materials when installing culverts.

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### Weekly Work Schedule Not Always Used

The police jury does not always use a weekly schedule of work to be performed as required by state law. In addition, an individual juror is directing the work of jury employees, which violates state law. Louisiana Revised Statute (R.S.) 48:755(A)&(C) requires that each parish adopt a parishwide selective maintenance program that provides for a weekly schedule of the work to be performed by category. The program should be prepared and administered by the parish road manager (road superintendent). The parish road manager may authorize maintenance work not contained in the weekly schedule upon receipt of constructive notice of a defect in the parish road system and when, in the opinion of the parish road manager, the defect constitutes a hazard to public safety. In addition, R.S. 48:755(A) provides that the police jury should adopt a system of road administration which should require approval of the governing authority for any expenditures made out of this fund, and no member of the governing authority should expend any funds in his district without the approval of the parish governing authority.

In our report dated March 12, 2001, we reported that the police jury did not use a weekly schedule of work to be performed and police jury employees informed us that individual jurors were directing the work of jury employees.

On our visit to the maintenance yard on July 18, 2001, we observed that the last weekly schedule of work to be performed was prepared for the week of July 2-6, 2001. In addition, for the days that work was done on private property (see Work on Private Property Violates State Law finding) the work schedule log either did not have the specific location and quantity of materials (gravel or clay-gravel) delivered or there was no entry in the work schedule log.

On July 27, 2001, we received documentation that police jury employees using police jury equipment graded a private driveway. The road superintendent said that grading driveways when the gravel road is graded was a routine practice in the past. He said that no one specifically directed this work to be done. Although the road superintendent said he has taken action to ensure this is not done in the future, this demonstrates that the road superintendent is not directing the specific activities of the workers.

As reported previously in the Work on Private Property Violates State Law finding, an individual juror is directing the work of jury employees, which violates state law.

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### ST. HELENA PARISH POLICE JURY

Greensburg, Louisiana

Findings and Recommendations (Continued)

The police jury should:

- Prohibit individual jurors from directing the specific work of jury employees
- Adopt a parishwide selective maintenance program that will provide for a weekly schedule of the work to be performed by category
- Require that the program be prepared and administered by the road superintendent
- Allow the road superintendent to deviate from the weekly work schedule only when he receives notice of a defect in the parish road system and when, in his opinion, the defect constitutes a hazard to public safety
- Require the road superintendent to maintain an accurate record of the work so authorized and to give a full report to the police jury each month of all work done compared to the weekly work schedules

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#### **Parishwide Capital Improvement Program Is Incomplete**

**The parishwide capital improvement program is not prioritized based on parishwide needs and does not include when the projects are reasonably expected to be completed as required by Louisiana law.** R.S. 48:755(A) requires the police jury to adopt a parishwide system of administration which should include the development of a capital improvement program on a selective basis. R.S. 48:755(B) provides that the parishwide capital improvement program should list all projects to be constructed during the fiscal year. The police jury should develop a parishwide program of construction of parish roads to be commenced during the ensuing fiscal year. The program should be based on the anticipated revenues to be appropriated by the legislature and listed in a prioritized ranking based on parishwide needs and shall include overlay projects. The program should also list the projects that may reasonably be anticipated to be constructed in the following two years. The program should be adopted annually regardless of whether the police jury anticipates capital improvements in the first year of the plan.

In our report dated March 12, 2001, we reported that the police jury did not have a parishwide capital improvement program.

## LEGISLATIVE AUDITOR

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Greensburg, Louisiana

Findings and Recommendations (Concluded)

The police jury adopted a list of capital outlay projects on March 27, 2001, for the years 2001 through 2003. However, the list is not in a prioritized ranking based on the parishwide needs. The projects are listed in order by district. Also, the list does not indicate when the projects are reasonably expected to be completed.

The police jury should revise its list of capital outlay projects to include a prioritized ranking based on the parishwide needs and include an estimated time frame for completing the projects.

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#### **Need to Improve Police Jury's Gasoline/Diesel Procedures**

**Controls over the police jury's gasoline/diesel pumps at the maintenance yard need to be improved.** Good controls over the use of gasoline/diesel for police jury vehicles require that complete pump records be maintained and reviewed periodically. This review will ensure that only police jury vehicles are receiving gasoline, vehicles receiving the fuel are properly identified, odometer readings are accurately recorded, and the amount of gasoline received by police jury vehicles is reasonable.

Two diesel pumps and one gasoline pump are located inside the fenced-in area of the maintenance yard located in Greensburg. In our report dated March 12, 2001, we reported that controls over these pumps needed to be improved. The police jury implemented some of the controls that we recommended; however, additional controls should be implemented as follows:

- (1) repair the pump meters and provide a place on the log for the pump meter readings;
  - (2) prepare a monthly analysis or summary by vehicle that includes, at a minimum, the number of gallons received, miles traveled and miles per gallon (for those vehicles that have odometers);
  - (3) reconcile the number of gallons received with the pump meter readings; and
  - (4) present the analysis to the board during its regular board meeting.
-

# Attachment I

## Management's Responses

# ST. HELENA PARISH POLICE JURY

Ray Smith  
District 1

Willie Morgan  
District 3

Charles Davis  
District 5

Tommy Carter  
District 2

Frank E. Johnson  
District 4

Donald R. Willson  
District 6

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August 27, 2001

Dr. Daniel G. Kyle, CPA, CFE  
Legislative Auditor  
Post Office Box 94397  
Baton Rouge, Louisiana 70804-9397

Dear Dr. Kyle:

Upon review of the preliminary draft of the report, dated July 25, 2001, on the examination of the St. Helena Parish Police Jury, we have taken steps to follow all of your recommendations.

We have received restitution for work performed on private property, including the veterinary clinic, culverts on HWY 440, and the mud at the dairy barn, as stated in your report.

The Road Superintendent is revising the capital projects (road priority) plan for adoption by the Police Jury.

The Road Superintendent has assured me that he will comply with your recommendations for weekly work schedules, maintaining records of all work that is authorized and logs on gasoline and diesel that is used. He has made an appointment with our computer specialist for a program to assist him with all reports. also, new pump meters have been installed on the gasoline and diesel pumps at the maintenance yard.

I, nor any other Police Juror, will direct any employees.

Very truly yours,

ST. HELENA PARISH POLICE JURY

*Donald Willson*  
Donald Willson  
President