

STATE OF LOUISIANA LEGISLATIVE AUDITOR

**East Baton Rouge Parish School Board and the
East Baton Rouge Parish Sheriff's Office**
Baton Rouge, Louisiana

October 22, 2001



Investigative Audit

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

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East Baton Rouge Parish School Board and the East Baton Rouge Parish Sheriff's Office

October 22, 2001



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Office of the Legislative Auditor
State of Louisiana**

**Daniel G. Kyle, Ph.D., CPA, CFE
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October 22, 2001

**INTERIM SUPERINTENDENT CLAYTON WILCOX
EAST BATON ROUGE PARISH SCHOOL BOARD**

**THE HONORABLE ELMER LITCHFIELD, SHERIFF
EAST BATON ROUGE PARISH SHERIFF'S OFFICE**
Baton Rouge, Louisiana

Transmitted herewith is our investigative report on the East Baton Rouge Parish School Board and the East Baton Rouge Parish Sheriff's Office. 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.

This report presents our finding and recommendation, as well as your response. Copies of this report have been delivered to the East Baton Rouge Parish School Board; the East Baton Rouge Sheriff's Office; the Honorable Doug Moreau, District Attorney for the Nineteenth Judicial District of Louisiana; and others as required by state law.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Daniel G. Kyle".

Daniel G. Kyle, CPA, CFE
Legislative Auditor

MJL:EKL:DGP:dl

[EBSHST01]

Executive Summary

Investigative Audit Report East Baton Rouge Parish School Board and the East Baton Rouge Parish Sheriff's Office

The following summarizes the finding and recommendation as well as management's response that resulted from this investigative audit.

Highlights. . .

Captain Maranto reported hours that appear unreasonable and was paid for hours not authorized by the School Board.

Finding (See pages 7-14.)

Captain Paul Maranto is employed by the East Baton Rouge Parish Sheriff's Office (Sheriff's Office), the East Baton Rouge Parish School Board (School Board), and occasionally performs security services for the LSU Athletic Department. From July 1999 through June 2001, Captain Maranto (1) reported that he worked 20 or more hours during a 24-hour period on 86 occasions; (2) reported that he worked more than 24 hours during a 24-hour period on 13 occasions; (3) on one occasion, reported that he worked 17 hours for the Sheriff and the School Board while a local casino's records indicate he participated in gaming for 16 hours on this same date, a total of 33 hours during a 24-hour period; (4) was paid by LSU for working 3:00 p.m. to 11:00 p.m. while casino records indicate he was participating in gaming from 9:20 p.m. to 10:05 p.m.; and (5) reported time worked for the School Board, the Sheriff's Office, and LSU equivalent to 14.6 hours per day, 365 days a year. At best, these situations are unreasonable. At worst, Captain Maranto was paid by two public entities for the same hours. These situations are fully documented within Captain Maranto's records.

In addition, Captain Maranto charged the School Board for hours that were not authorized by the School Board. Though authorized to charge 10 hours per pay period for scheduling, Captain Maranto frequently charged 14 or more hours. For these extra hours, Captain Maranto was paid \$3,210.

Highlights. . .

The School Board and the Sheriff's Office should require employees to provide documentation showing specific times for which they are being paid.

Recommendation (See page 15.)

The School Board should require that all employees properly prepare their time sheets showing specific day and times for which they are receiving pay. The School Board should not pay any employee for time reported as "extra" without specific hours worked. We further recommend the School Board ensure that time sheets are reviewed and properly approved.

The Sheriff's Office should require employees to document specific times for which they are receiving pay. To ensure that conflicts do not occur, each deputy should report the actual times of his or her off-duty work to the Sheriff's Office. The Sheriff's Office should compare these work times to the Sheriff's Office time sheets on a periodic basis.

Finally, we recommend that the District Attorney for the Nineteenth Judicial District of Louisiana review this information and take appropriate legal action.

Management's Response (See Attachment I.)

Management for the School Board concurs with the findings. Based on the School Board's internal audit, the following control procedures have been implemented:

1. A signed time sheet is required from each deputy that includes starting and ending times as well as detail location, total hours, and a statement certifying the time sheet as correct.
2. Each time sheet is reviewed and approved by the Sheriff's Office supervisor and the School System Security Manager once the time sheets have been compared to the daily Deputy Sign-in Sheets.
3. The School System's Payroll Department has resumed processing all part-time payroll forms to ensure compliance with School System policies and procedures.

4. Each time sheet and Deputy Sign-in Sheet contains a grand total of hours to be paid on that time sheet for comparison purposes.
5. The School System Security Manager reviews the number of deputies scheduled to ensure that none work more than 80 hours in a single pay period. The Payroll Department reviews the number of hours worked to ensure that no one worked over 80 hours per week.

Sheriff Litchfield objects to the title of the report, which indicates an examination of both the School Board and the Sheriff's Office. Sheriff Litchfield states, "There is no question that Captain Maranto gave my office all required time and service, and in fact worked far more than his scheduled hours." Finally, Sheriff Litchfield emphasizes that there are no allegations of illegal acts with respect to the Sheriff's Office.

Additional Information

Sheriff Litchfield's letter of October 12, 2001, is not responsive to the investigative audit report. The report recommends the Sheriff's Office require employees to document specific times for which they are receiving pay. Instead, the Sheriff's Office plans only to require a simple notation indicating whether the deputy worked, thus making it impossible to determine whether future conflicts exist with off-duty work.

Background and Methodology

During June 2001, the East Baton Rouge Parish School Board (School Board) uncovered information indicating that one of its security officers may not have worked all of the time for which he was paid. The School Board then began an internal audit of this matter and the Legislative Auditor subsequently became aware of the School Board's internal audit.

On July 17, 2001, the East Baton Rouge Sheriff's Office (Sheriff's Office) suspended Captain Paul Maranto for two weeks without pay for violation of Sheriff's Office policy. This policy prohibits a deputy from working more than four hours of off duty or secondary employment during the twelve hours preceding the deputy's shift at the Sheriff's Office. On August 1, 2001, Captain Maranto was suspended with pay until further notice. On October 16, 2001, the Sheriff's Office announced Captain Maranto's reinstatement.

On July 23, 2001, representatives of the Legislative Auditor met with officials of the School Board to discuss the preliminary results of the School Board's internal audit of evening and night security. As a result of this meeting, the Legislative Auditor initiated an investigative audit to determine the propriety of the allegations received.

During this investigative audit, numerous officials and employees of the School Board and the Sheriff's Office have extended their complete cooperation.

The procedures performed during this investigative audit consisted of (1) interviewing employees and officials of the School Board and the Sheriff's Office; (2) interviewing other persons as appropriate; (3) examining selected School Board and Sheriff's Office records; (4) performing observations and analytical tests; and (5) reviewing applicable state and federal laws and regulations.

The result of our investigative audit is the finding and recommendation herein.

Finding

Captain Paul Maranto Reported Unreasonable Work Hours and Was Paid for Hours Not Authorized

Captain Paul Maranto is employed by the East Baton Rouge Parish Sheriff's Office (Sheriff's Office), the East Baton Rouge Parish School Board (School Board), and occasionally performs security services for the LSU Athletic Department. From July 1999 through June 2001, Captain Maranto:

1. Reported that he worked 20 or more hours during a 24-hour period on 86 occasions
2. Reported that he worked more than 24 hours during a 24-hour period on 13 occasions
3. On one occasion, reported that he worked 17 hours for the Sheriff and School Board while a local casino's records indicate he participated in gaming for 16 hours on this same date, a total of 33 hours during a 24-hour period
4. Was paid by LSU for working 3:00 p.m. to 11:00 p.m. while casino records indicate he was participating in gaming from 9:20 p.m. to 10:05 p.m.
5. During the 699 days from July 28, 1999, through June 26, 2001, Captain Maranto reported time for the School Board, the Sheriff's Office, and LSU totaling 10,176 hours. This amount is equivalent to 14.6 hours per day, 365 days a year, assuming no time off (no holidays, no sick leave, and no vacation days).

Because management of the Sheriff's Office did not require integrity of the accounting records, we can not determine which hours reported by Captain Maranto were not actually worked.

Sheriff's Office

1. The Sheriff's Office did not require Captain Maranto to report the time-in and time-out for each day of work.
2. Management stated that Captain Maranto's time sheets could not be relied upon to be a "true representation" of his time.
3. After being informed of these issues, management chose to weaken rather than strengthen these controls by changing the time sheets to be less specific rather than more specific. When questioned, Colonel Barnett stated, "The reason for this is, we are realistically not putting down the right hours so why keep track of hours or something that is incorrect." We have been informed that this procedure will be implemented after release of this report.

School Board

1. The School Board's time sheets contained columns for specific hours worked, however, his supervisors did not ensure that Captain Maranto reported this information.
2. Though Captain Maranto frequently reported more hours for scheduling than authorized, the School Board continued to pay for these unauthorized hours. For these extra hours, Captain Maranto was paid \$3,210.

Deputies employed by the Sheriff's Office are allowed to work part-time during their off-duty hours as security officers for other private and public organizations. The School Board and LSU employ sheriff's deputies as security officers. Deputies are paid a set salary by the Sheriff's Office, while the School Board and LSU pay deputies by the hour. The Sheriff's Office, School Board, and LSU each require that deputies submit a time sheet reporting the total number of hours worked during the period. The LSU time sheets require that deputies report the specific time worked. However, the Sheriff's Office time sheet does not require the deputy to report the specific hours worked each day, just total hours. Though the School Board time sheet requires that the deputy record the specific time in and time out, this was not enforced for Captain Maranto.

As one of two night supervisors at the Sheriff's Office, Captain Maranto's normal shift was from 4:00 p.m. through 3:00 a.m. (11 hours) for seven days every two weeks. Supervisors at the Sheriff's Office do not earn additional pay or compensatory time for additional hours worked. The Sheriff's Office time sheets required hours to be reported, but not times. Colonel Michael Barnett and Major "Bud" Connor informed us that Captain Maranto's actual hours varied and that his time sheets could not be relied upon to be a "true representation" of his time. We noted that Captain Maranto's reported hours varied from day to day. Colonel Barnett stated that had Captain Maranto reported the same number of hours each day, his time sheets would have been "kicked back."

Captain Maranto served the School Board by overseeing building security between 3:00 p.m. and 7:00 a.m. Like his work at the Sheriff's Office, Captain Maranto's work hours could vary outside of these normal hours. Mr. Carl Altazin, Security Manager for the School Board's Physical Plant Services, informed us that no one assigned specific work hours for Captain Maranto, and furthermore, no one checked or approved his hours. The School Board's time sheets contained columns for total hours, "time in," and "time out," but Captain Maranto failed to report the time of day in the last two columns. We noted, however, the deputies supervised by Captain Maranto reported their "time in" and "time out."

Since Captain Maranto's time sheets at both agencies did not include time of day, a direct day-by-day comparison of Captain Maranto's reported hours at each agency cannot be performed as a test for conflicts in time. As an alternative, we compared the time sheets of the Sheriff's Office, School Board, LSU, and records of a local casino and noted the following:

June 23 - 24, 2000: Captain Maranto's June 23 time sheets for the School Board and the Sheriff's Office reported 5 and 20 hours, respectively, for a total of 25 hours. His June 24 time sheets reported hours of 5 and 18, respectively, for a total of 23 hours. Therefore, Captain Maranto reported 48 hours of total work time over this two-day (48-hour) period.

August 28 - 29, 2000: Captain Maranto's August 28 time sheets for the School Board and the Sheriff's Office reported 5 and 19 hours, respectively, for a total of 24 hours. His August 29 time sheets again reported hours of 5 and 19, for a total of 24 hours. Therefore, Captain Maranto reported 48 hours of total work time over this two-day (48-hour) period.

February 18 - 20, 2000: Captain Maranto's February 18 time sheets for the School Board and the Sheriff's Office reported 8 and 14 hours, respectively, for a total of 22 hours. His February 19 time sheets reported 16 and 14 hours, respectively, for a total of 30 hours. Captain Maranto's February 20 time sheets reported 12 hours for the School Board and 14 hours for the Sheriff's Office, for a total of 26 hours. Therefore, Captain Maranto reported 78 hours of total work time over this three-day (72-hour) period. Likewise, 56 hours of total work time were reported over the two-day (48-hour) period of February 19 and 20.

EAST BATON ROUGE PARISH SCHOOL SYSTEM SECURITY TIME SHEET
 DEPUTY NAME: MARY DIDIER
 DEPUTY RESPONSIBLE FOR NOTIFYING DISPATCHER OF HIS DETAIL LOCATION:

DEPUTY NAME	LOCATION OF DETAIL	DATE	TIME IN		TIME OUT		TOTAL NUMBER OF HOURS WORKED
			AM OR PM ONLY				
Harry Stone Jr.	Guard Gate	2/17/01	3PM		11PM		8
Steve Walls	Patrol	2/17/01	3PM		11PM		8
Dale Hedges	Patrol	2/17-01	3PM		11PM		8
Fredrick Fletcher	Patrol	2/17/01	3pm		11pm		8
Randy Kille	Patrol	2/17/01	3pm		11pm		8
Billy Wellborn	Patrol	2/17/01	3pm		11pm		8
Mary Didier	Dispatcher	2/17/01	3pm		11pm		8

Deputies under the supervision of Captain Maranto indicated their "time in" and "time out."

SHIFT DISPATCHER MARY DIDIER SHIFT 3PM-11PM DATE 02-17-2001

February 16 - 18, 2001: Captain Maranto's February 16 time sheets for the School Board and the Sheriff's Office reported 8 and 14 hours, respectively, for a total of 22 hours. His February 17 time sheets reported 14 and 15 hours, respectively, for a total of 29 hours. Finally, Captain Maranto's February 18 time sheets reported 12 hours for the School Board and 14 hours for the Sheriff's Office, for a total of 26 hours. Therefore, Captain Maranto reported 77 hours of total work time over this three-day (72-hour) period. Likewise, 54 hours of total work time were reported over the two-day (48-hour) period of February 17 and 18.

EAST BATON ROUGE PARISH SCHOOL SYSTEM SECURITY TIME SHEET
 DEPUTY NAME: PAUL MARANTO
 DEPUTY RESPONSIBLE FOR NOTIFYING DISPATCHER OF HIS DETAIL LOCATION:

DEPUTY NAME	LOCATION OF DETAIL	DATE	TIME IN		TIME OUT		TOTAL NUMBER OF HOURS WORKED
			AM OR PM ONLY				
Paul Maranto	APS	2-9					5
"	Patrol	2-9					8
"	Patrol	2-10					16
"	Patrol	2-11					16
"	Patrol	2-14					8
"	Patrol	2-15					8
"	Patrol	2-16					8
"	Patrol	2-17					14
"	Patrol	2-18					12

Captain Maranto failed to report his "time in" and "time out."

SHIFT DISPATCHER Paul Maranto SHIFT James DATE 2/9-2/18/01

August 9, 2000: Captain Maranto's August 9 time sheets for the School Board and the Sheriff's Office reported 5 and 12 hours, respectively, for a total of 17 hours on this date. A local casino's records indicate Captain Maranto participated in gaming for just over 16 hours on this date, making the combined work and gaming time total 33 hours on August 9.

ATTENDANCE AND LEAVE RECORD - EAST BATON ROUGE PARISH SHERIFF'S OFFICE
 MARANTO, PAUL CAPT. UNKLEINPETER SUB

DAY	TIME WORKED	PAYABLE ABSENCES				TOTAL	NONPAYABLE UNEXCUSED
		ANNUAL	SICK	COMP.	OTHER		
WED 2/16	18						
THUR 2/16	12						
FRI 2/16	05						
SAT 2/16	05						
SUN 2/16	00						
MON 2/16	00						
TUE 2/16	00						
WED 2/16	24						
THUR 2/16	05						
FRI 2/16	05						
SAT 2/16	12						
SUN 2/16	15						
MON 2/16	05						
TUE 2/16	05						
WED 2/16	05						
THUR 2/16	05						
FRI 2/16	05						
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WED 2/16	05						

Finding

DEPUTIES SIGN IN SHEET

LSU VICTIM Tennessee
 DATE 9/30/99
 GAME TIME 1830

NAME	IN	OUT	HOURS	SIGNATURE
CONNOR, D. B.	1400	2300	9	<i>D.B. Connor</i>
RAYBON, WENDELL	1400	2300	9	<i>W. Raybon</i>
MARANTO, PAUL	1500	2300	8	<i>Paul Maranto</i>
EVANS, SHANE			8	<i>Shane Evans</i>
BLAKE, TONOLA				
COLE, TOMMY				
DEWEE, JOHN				
HASTINGS, T.				
PENDERSON, L.				
KIAG, RICKY				
KRISTEN, TAMI				
MOORE, TERNA				
ODON, REBA				
STRICKLAND, DON				
HUGHESPACK, KEVIN	1500	2300	8	<i>Kevin Hughespack</i>
WILLIAMS, RALPH	1500	2300	8	<i>Ralph Williams</i>
GRANHAM, KEVIN	1500	2300	8	<i>Kevin Granham</i>
KELLER, DON	1500	2300	8	<i>Don Keller</i>
SIBILLA, JEFF	1500	2300	8	<i>Jeff Sibilla</i>
McKNIIGHT, DANIEL	1500	2300	8	<i>Daniel McKnight</i>
HOLLEY, JULIE	1500	2300	8	<i>Julie Holley</i>
DANGLE, LOUIS	1500	2300	8	<i>Louis Dangle</i>

The LSU sign-in sheets indicated Captain Maranto worked the LSU-Tennessee game from 3:00 p.m. through 11:00 p.m. Sheriff's Office officials stated that although the sign-in sheet reported the correct number of hours worked, the times "in" and "out" were not accurate.

Colonel Barnett and Major Connor told us that although the LSU sign-in sheet reported the correct number of hours worked, the times "in" and "out" were not accurate. They believed it was reasonable, therefore, for Captain Maranto to have gone to the Casino at 9:20 p.m. the evening of the game because he (Maranto) could have already worked the required number of hours.

November 26, 1999: Captain Maranto reported 5 hours of work for the School Board and 14 hours for the Sheriff's Office. On this same date, LSU Athletic Department records show Captain Maranto worked 6 hours during the LSU-Arkansas game between the hours of 11:30 a.m. and 5:30 p.m. Therefore, Captain Maranto reported 25 hours of total work time on November 26.

We noted the signatures representing Captain Maranto appeared inconsistent on the LSU sign-in sheets. Major Connor informed us that he or Captain Wendell Raybon would sign for Captain Maranto or others on occasion because some assignments made it impractical to sign-in. Captain Raybon confirmed Major Connor's statements.

DEPUTIES SIGN IN SHEET

LSU VICTIM Arkansas
 DATE 11/26/99
 GAME TIME 1530

NAME	IN	OUT	HOURS	SIGNATURE
CONNOR, D. B.	1130	1730	7	<i>D.B. Connor</i>
RAYBON, WENDELL	1130	1730	7	<i>W. Raybon</i>
MARANTO, PAUL	1130	1730	6	<i>Paul Maranto</i>
EVANS, SHANE	1130	1730	6	<i>Shane Evans</i>
BLAKE, TONOLA				
COLE, TOMMY				
DEWEE, JOHN				
HASTINGS, T.				
PENDERSON, L.				
KIAG, RICKY				
KRISTEN, TAMI				
MOORE, TERNA				
ODON, REBA				
STRICKLAND, DON				
HUGHESPACK, KEVIN				
WILLIAMS, RALPH				
GRANHAM, KEVIN				
KELLER, DON				
SIBILLA, JEFF				
McKNIIGHT, DANIEL				
HOLLEY, JULIE				
DANGLE, LOUIS				

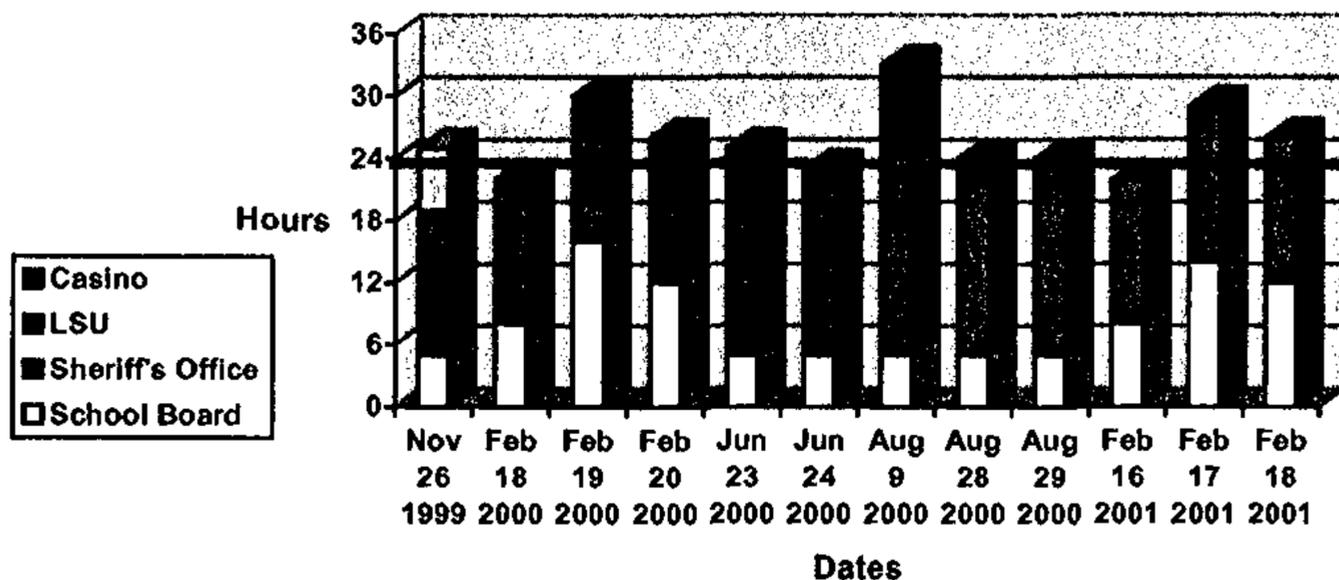
The LSU sign-in sheets indicated Captain Maranto worked 6 hours during the LSU-Arkansas game which, when combined with his hours from the School Board (5) and the Sheriff's Office (14), total 25 hours on November 26, 1999.

Others signed for Captain Maranto, according to Sheriff's Office officials.

Captain Maranto claimed 20 or more work hours on 86 occasions. There were several instances where greater than 24 hours were reported and other instances where conflicts existed. Captain Maranto's reported time amounted to 14.6 hours a day, 365 days a year.

We noted 86 days between July 1999 and June 2001 where Captain Maranto's combined School Board and Sheriff's Office hours were 20 or greater. In addition, during the 699 days from July 28, 1999, through June 26, 2001, Captain Maranto reported time for the School Board, the Sheriff's Office, and LSU totaling 10,176 hours. This amount is equivalent to 14.6 hours per day, 365 days a year, assuming no time off (no holidays, no sick leave, and no vacation days). During the period July 22, 1999, through July 19, 2001, Captain Maranto was paid \$127,046 (an annual equivalent of \$63,523) by the School Board for his work as the night supervisor, a part-time position.

Reported Hours Appear Questionable



Captain Maranto charged the School Board for additional hours that were not authorized and was paid \$3,210 that he was not entitled to receive.

On forty-six occasions from July 1999 through June 2001, Captain Maranto's biweekly time sheets reflected hours not assigned to a particular date, but simply labeled "extra." Mr. Altazin was Captain Maranto's supervisor at the School Board. Mr. Altazin informed us that Captain Maranto was authorized to charge 10 hours per pay period for scheduling deputies working night security, and for payroll duties. Mr. Bob Cooper, Administrative Director of the School Board's Physical Plant Services, confirmed Mr. Altazin's statement. During the forty-six occasions noted above, however, Captain Maranto charged 14 or more hours per pay period and was consequently paid \$3,210 that he was not entitled to receive.

Captain Maranto's Response

To date, Captain Maranto has been unwilling to speak with us regarding these matters. However, Captain Maranto's legal counsel faxed the Legislative Auditor Captain Maranto's explanations for several dates and times. This correspondence may be found at Attachment III. Through his legal counsel, Captain Maranto explains that a number of the shifts with the Sheriff's Office begin on the date reported by Captain Maranto, but extend into the following day. Therefore Captain Maranto believes it is feasible to report more than 24 hours in a day.

In addition, Captain Maranto states that he has never gone to the casino while on duty with the Sheriff's Office, and that he was given four extra hours per pay period in lieu of a \$2.00 per hour raise.

These actions described may be violations of the following laws:

- R.S. 14:133, "Filing False Public Records"¹
- R.S. 14:134, "Malfeasance in Office"²

The actual determination as to whether the individual is subject to formal charge is at the discretion of the district attorney.

¹ 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 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.

Recommendation

The School Board should require that all employees properly prepare their time sheets showing specific day and times for which they are receiving pay. The School Board should not pay any employee for time reported as "extra" without specific hours worked. We further recommend the School Board ensure that time sheets are reviewed and properly approved.

The Sheriff's Office should require employees to document specific times for which they are receiving pay. To ensure that conflicts do not occur, each deputy should report the actual times of his or her off-duty work to the Sheriff's Office. The Sheriff's Office should compare these work times to the Sheriff's Office time sheets on a periodic basis.

Finally, we recommend that the District Attorney for the Nineteenth Judicial District of Louisiana review this information and take appropriate legal action.

Attachment I

Management's Response



1050 SOUTH FOSTER DRIVE, BATON ROUGE, LOUISIANA 70806
P.O. BOX 2950, BATON ROUGE, LOUISIANA 70821-2950
PHONE (225) 922-5400, FAX (225) 922-5411
EBRSCHOOLS.ORG

October 15, 2001

Dr. Daniel G. Kyle, CPA, CFE
Legislative Auditor
Office of the Legislative Auditor
P O Box 94397
Baton Rouge, LA 70804-9397

Subject: Investigative Audit Report

Dr. Kyle,

I concur with the findings in the above-referenced audit report. Based on our own internal audit, we have implemented the following internal control procedures:

- A signed timesheet is required from each deputy for each pay period to be paid. This timesheet includes a listing of all work starting and ending times, the detail location, the total hours worked, and the following statement:

"I certify that the above is a true and accurate record of my working time for the period mentioned above, and that I have not performed any work whatsoever during any hours not indicated above as working time."

- Each timesheet is reviewed and approved by the Sheriff's Office supervisor and the School System Security Manager once the timesheets have been compared to the daily Deputy Sign-in Sheets.
- The School System's Payroll Department has resumed processing all part-time payroll forms to insure compliance with School System policies and procedures.
- Each timesheet and Deputy Sign-in Sheet contains a grand total of hours to be paid on that timesheet for comparison purposes.

- The School System Security Manager reviews the number of deputies scheduled to insure that none work more than 80 hours in a single pay period. The Payroll Department reviews the number of hours worked to insure that no one worked over 80 hours per week.

Sincerely,

Brenda W. Williams, CPA, CIA

Brenda W. Williams, CPA, CIA
Internal Auditor

Approved:

Clayton M. Wilcox

Clayton Wilcox
Interim Superintendent

c: Charlotte Placide
Bob Cooper
James Crochet
Charles Young



RECEIVED
LEGISLATIVE AUDITOR

2001 OCT 15 PM 1:01

SHERIFF

EAST BATON ROUGE PARISH
POST OFFICE BOX 3277
BATON ROUGE, LA 70821

ELMER B. LITCHFIELD
SHERIFF & TAX COLLECTOR

October 12, 2001

225-389-5000
FAX 225-389-5032

Hon. Daniel G. Kyle
Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804

Re: East Baton Rouge Parish School Board investigative audit report

Dear Dr. Kyle,

I received a draft of the above report on October 3, 2001, and a request for a response by October 15. In reviewing the report I was surprised to see that although your cover letter on the report accurately describes it as a report on the School Board, the report itself is entitled as a report on the School Board and the Sheriff's Office. I must object to such a characterization, and request that it be corrected on the final report.

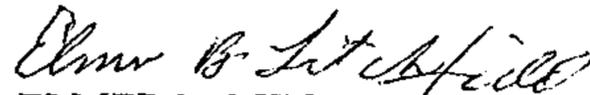
While Captain Maranto is my employee, the only allegation of which I am aware, or mentioned in the report background, is that he may not have worked all of the time for which he was paid by the School Board. There is no question that Captain Maranto gave my office all required time and service, and in fact worked far more than his scheduled hours. (Information we received from the School Board did result in Captain Maranto's suspension for violating my policy prohibiting deputies from working more than four hours off-duty during the twelve hours immediately proceeding their scheduled duty. However, that is an internal policy aimed at encouraging sufficient rest time; its violation may result in a tired deputy, but is not illegal nor fraudulent.)

There are no allegations of illegal or irregular acts with respect to the Sheriff's Office, nor any other circumstances which would authorize an audit of my office under R.S.24:513(A)(4). I have received no notice from you of any such circumstances, nor that my office is an auditee (other than as implied by the format of this draft report). The information requested from my office by your auditors all related to attempting to find inconsistencies with Captain Maranto's off-duty employment, not to any allegation that he did not give my office full service. Our understanding was that we were providing public documents requested by your auditors, to assist them with their audit of the School Board and Captain Maranto's off-duty employment there (in the same manner as documents were provided by LSU and the casino).

If it is indeed your intent to characterize your investigation as an audit of my office, I respectfully request express notice of such. My objection is more than one of form. If there is an allegation of some irregularity with respect to my office, I must have some notice of the nature of such allegation in order to properly respond. Further, as a careful manager of public funds, I do not want to be inadvertently obligated to pay for what is actually an audit of another agency.

While my assumption is that my office is not an auditee (until you advise otherwise), I am happy to cooperate and assist with your audit of the School Board by providing any additional information you may need.

Sincerely yours,


ELMER B. LITCHFIELD
SHERIFF

EBL:lim

Attachment II
Additional Information

Additional Information

Sheriff Litchfield's letter of October 12, 2001, (included at Management's Response) is not responsive to the investigative audit report. The investigative audit report recommends that the Sheriff's Office require employees to document specific times for which they are receiving pay at the Sheriff's Office as well as the off-duty details. This would ensure that conflicts between the Sheriff's Office and the off-duty work would be detected timely. This could be accomplished by the addition of one column on which each deputy would report his off-duty hours worked. A simple review by the deputy's supervisor at the time he approves the time sheet would detect conflicts and might prevent future problems from arising. However, Colonel Mike Barnett and Major Bud Connor informed representatives of the Legislative Auditor that the Sheriff's Office was going to take a different approach to recording of time worked for the Sheriff's Office. Instead of signing "time-in" and "time-out" as recommended by the Legislative Auditor, the Sheriff's Office would now only require a simple notation indicating whether the deputy worked. This will make it impossible to determine whether conflicts exist with off-duty work. Furthermore, the Sheriff's letter of response fails to address what, if any, corrective action Sheriff Litchfield intends on taking to prevent such situations from occurring in the future.

Attachment III

Explanations Provided by Captain Maranto



HILLAR C. MOORE, III
Attorney at Law

PHONE 225-757-0100

October 15, 2001

Via Fax: 339-3870

Michael J. LaCour, MBA, CPA
Senior Investigative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9397

**Re: Captain Paul Maranto
Internal Audit Report, July 30, 2001
Our File: 0664**

Dear Mr. LaCour:

As you know, you provided to me and Captain Maranto documents for our review. These records concern approximately thirteen (13) dates that you question regarding Captain Maranto's work time. The following are Captain Maranto's explanations for these dates/times:

Twenty-five (25) hours indicated on his time sheets for the date of June 23, 2000:

There are thirty-two (32) hours in the time frame from 12:01 a.m. on Friday, June 23, 2000 to approximately 8:00 a.m. Saturday June 24, 2000. Captain Maranto worked twenty-five (25) hours: five (5) hours for the school system and twenty (20) hours for the sheriff's office as indicated on his time sheets. After reviewing sheriff's office radio logs, the last radio traffic heard from Captain Maranto was at 07:48 a.m. on Saturday June 24, 2000 at the scene of a major accident involving a deputy. This indicates that Captain Maranto's twenty (20) hours worked for the sheriff's office on June 23, 2000 actually ended at Approximately 08:00 a.m. on June 24, 2000.

Twenty-three (23) hours indicated on his time sheets for the date of June 24, 2000:

Sometime between 08:00 a.m. and 16:00 p.m. on June 24, 2000, Captain Maranto worked five (5) hours for the School System during this eight (8) hour time period. Captain Maranto then worked eighteen (18) hours for the Sheriff's Office. The shift began on June 24, 2000 and ended on Sunday June 25, 2000.

Page 2 of 4

Response to November 26, 1999:

Captain Maranto had a period of eleven (11) hours in which to have worked five (5) hours for the School System: from midnight until 11:00 a.m. on November 26, 1999.

Captain Maranto then worked six (6) hours for the LSU vs. Arkansas football game from 11:30 a.m. to 5:30 p.m.

Captain Maranto then probably worked his Sheriff's Office shift from about 6:00 p.m. until midnight (6 hours), with the remaining hours carried over until the next day, November 27, 1999.

Response to February 18, 2000, February 19, 2000, and February 20, 2000:

These dates should have been posted on February 11, 2000, February 12, 2000, and February 13, 2000, respectively, on the School System time sheet, as these dates were Captain Maranto's off days from the Sheriff's Office.

Response to August 9, 2000:

Records reflect that Captain Maranto worked five (5) hours for the School System and twelve (12) hours for the Sheriff's Office. After Sheriff's Office records were reviewed, it was found that there is much documentation to support the fact that these hours were worked.

Captain Maranto is well aware of Sheriff Litchfield's restrictions and views on going to the Casino on duty and/or off duty in a Sheriff's Office vehicle. Captain Maranto feels quite certain that he has never gone to the Casino on duty or in a Sheriff's Office vehicle.

It is indicated in documents received from your office that Captain Maranto appears to have been at the Casino Rouge between 09:50 and 21:02 hours on August 9, 2000. Captain Maranto has documentation to indicate that on several occasions during the above time span he was performing Sheriff's Office duties and was not at the Casino.

Response to August 28, 2000 and August 29, 2000:

These dates indicate that Captain Maranto worked twenty-four (24) hours each day. Taken out of context, it appears that Captain Maranto worked forty eight (48) hours continuously; however, one must look at a seventy-two (72) hour time span to have a complete understanding of how this can be accomplished. For instance, a shift worked on August 28, 2000 would actually be carried over into August 29, 2000, and hours worked on August 29, 2000 would be carried over into August 30, 2000. Captain Maranto is quite certain on these dates he worked on the Sheriff's Office Mobile Command Post and perhaps other Sheriff's Office duties.

Page 3 of 4

Response to September 30, 2000:

Records indicate that Captain Maranto logged no hours for the Sheriff's Office and eight (8) hours for the School System and eight (8) hours for the LSU vs Tennessee football game. These sixteen (16) hours worked were in a twenty-four (24) hour time span. The specific hours worked for the School System and LSU are uncertain.

Captain Maranto knows that he worked at least eight (8) hours for LSU. The specific times do not coincide necessarily with the LSU time sheet. An example would be that Captain Maranto would have picked-up and set-up the Mobile Command Post prior to the normal start of the listed shift for all deputies. This is a reasonable explanation for Captain Maranto being at the Casino at 2120.

Response to February 16, February 17, and February 18, 2001:

Records reflect time worked during these three days total seventy-seven (77) hours: forty-three (43) hours for the Sheriff's Office and thirty-four (34) hours for the School System. These hours worked began at midnight on February 16, 2001, and ended at midnight on February 20, 2001, which is a total of ninety-six (96) hours. Records reflect that Captain Maranto worked a total of eighty-six (86) hours in a ninety-six (96) hour span of time.

In speaking with Leu Anne Greco, attorney for the East Baton Rouge Parish Sheriff's Office, she indicated that you also question Captain Maranto's time and pay for coordinating School Board extra duty. Further explanation for his time and pay as follows:

Prior to the Sheriff's Office increase to \$18.00 per hour for deputies, Captain Maranto was making \$17.00 per hour and deputies were making \$15.00 per hour. When wages for deputies increased to \$18.00 per hour, Captain Maranto was not given an increase of \$2.00 per hour as he had been given in prior years. Captain Maranto was given only four (4) extra hours which amounted to \$72.00 per pay period. If Captain Maranto would have received a \$2.00 per hour increase over the deputies pay (which he had received for years for coordinating this assignment), he would have received \$240.00 per pay period working an average of one hundred twenty (120) hours. This amounts to \$168.00 less than he should have received. It should be noted that the majority of the time that Captain Maranto coordinated this detail, he was only paid \$2.00 more per hour than the deputies he was responsible for supervising.

When Captain Maranto was approached to take over this detail, he was informed that he would be paid \$5.00 an hour more than deputies. Mr. Altazin and Mr. Cooper agreed to this, with the approval of Mr. Grady Hazel. The \$5.00 more per hour was to be paid for Captain Maranto's role as the coordinator. This is part of the reason that he agreed to take on this enormous responsibility of overseeing patrol, dispatch, gate, and special assignment deputies. As the years progressed, the amount of deputies required increased, as well as the overall responsibilities.

Page 4 of 4

If you have any questions, please do not hesitate to call.

Sincerely,

A handwritten signature in black ink, appearing to read "Hillar C. Moore, III". The signature is written in a cursive style with a large initial "H".

Hillar C. Moore, III

cc: Sheriff Elmer Litchfield
Leu Anne Greco, Esq.