



Report Highlights

St. Tammany Parish Coroner's Office

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Why We Conducted This Audit

This audit was initiated after we received allegations that the Coroner and certain employees of his office were misspending public funds.

What We Found

Questionable Purchases of Coroner and His Employees

From January 1, 2008, to December 31, 2012, the Coroner, Dr. Peter Galvan, and certain employees of the Coroner's office made \$53,491 in purchases that appear to benefit the Coroner personally, do not appear to have a public purpose, and potentially violate the state constitution and laws.

Transfer of City of Slidell Jail Medical Services Contract

Dr. Galvan appears to have used his position as Coroner to benefit personally from a contract that was transferred from the Coroner's office to his private medical practice, which may have violated state law. The Coroner's office contract with the City of Slidell required medical services to be provided to inmates at the Slidell jail.

Although this contract was transferred (from the Coroner's office) to Dr. Galvan's private medical practice, Dr. Galvan continued to use Mark Lombard, a Coroner's office employee, to perform the medical services at the Slidell jail.

Background

March 2000

Dr. Peter Galvan takes over as St. Tammany Parish Coroner.

November 2004

Parish voters approve millage for new Coroner's office and forensics lab.

June 2007

State Legislature gives Coroner sole responsibility over office's finances.

2013 Regular Session

Legislature transfers financial authority to St. Tammany Parish Government.

From July 2004 to March 2013, Dr. Galvan's private medical practice received \$401,250 from the City of Slidell under this contract for the services performed by Mr. Lombard.

Also, Mr. Lombard performed some of this contract work during Coroner office hours using a Coroner's office vehicle, which also may violate state law.

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What We Found (Cont.)

Dr. Galvan Received Full-time Employee Benefits

As an elected official, Dr. Galvan does not have to keep a time sheet nor does he have to keep a regular work schedule for the Coroner's office.

However, Coroner office records show that Dr. Galvan treated himself as a full-time employee because he received the benefits of regular full-time employees such as vacation and sick leave and unused leave payouts. However, there was no evidence that Dr. Galvan performed any regular office duties or worked the number of hours required of other full-time employees to earn such leave benefits.

During the time he has been the elected Coroner, Dr. Galvan also worked full-time at his private medical practice.

Because Dr. Galvan did not work full-time at the Coroner's office, failed to keep a record of hours worked at the Coroner's office, and also worked full-time at his private medical practice, Dr. Galvan may not be entitled to the benefits of a full-time Coroner's office employee.

Dr. Galvan Was Paid for Vacations Not Recorded in Leave Records

Dr. Galvan was paid \$30,135 for 326 hours of vacations not recorded in leave records. He did not turn in leave request forms to the Coroner's office for vacation leave he took from 2007 through 2013, until reports of such vacations surfaced in a 2013 news article. Dr. Galvan's actions may have violated state law.

Improper and Incorrect Leave Payouts and Improper Reporting to the Retirement System

Dr. Galvan and Coroner office employees received leave payouts (payments for unused vacation and sick leave) which were not only inconsistent with written policy, but appear to have resulted in an employee receiving amounts in excess of the value of her accumulated leave balance, which may violate the state constitution. In addition, the Coroner's office may have violated state law by improperly reporting the unused leave payments as employee earnings to the Parochial Employees Retirement System.

Dr. Galvan's Possible Conflicts of Interest

Dr. Galvan may have violated state law by (1) leasing office space from 2006 to 2012 for the Coroner's office from a company owned by one of his business partners and (2) participating in transactions during construction of the new Coroner's office with another company owned by this same business partner.

Dr. Galvan's Use of Coroner Vehicles

The Coroner's office did not calculate and report the taxable fringe benefit of Dr. Galvan's take-home vehicles and personal use as required by the Internal Revenue Service.

Coroner Office Vehicles Improperly Marked and Equipped

Our audit revealed that all Coroner office vehicles were improperly marked and equipped, which may violate state law.