



DARYL G. PURPERA,  
CPA, CFE

## Report Highlights

# St. Landry Parish Government

Audit Control # 50110029  
Compliance Audit Services • August 2012

### Why We Conducted This Audit

This audit was initiated after receiving allegations regarding dual office holding by a St. Landry Parish Government (Parish) employee. During our audit, other Parish matters and transactions came to our attention and we expanded our scope to address them.

### What We Found

**Improper Appointment of Director of Administration by Former Parish President:** Former Parish President Don Menard may have violated state law and the Parish Charter by directing Mr. Jessie Bellard to run the day-to-day operations of the Parish in 2011 while Mr. Menard was campaigning for state representative.

**Improper Use of Parish Vehicle by Former Parish President:** Without approval of the Parish Council, from 2004 until he left office in January 2012, former Parish President Don Menard used a Parish-owned vehicle for personal purposes which may have violated state law. Mr. Menard did not keep a mileage log and the Parish did not calculate and report the taxable fringe benefit of Mr. Menard's take-home vehicle and personal use as required by the Internal Revenue Service (IRS). In addition, the two vehicles he used during his tenure were not marked in accordance with state law. By not having the Parish vehicles properly marked, Mr. Menard may be subject to a fine of \$25 to \$50 per instance as prescribed by state law.

**Lack of Documentation for Credit Card Purchases by Former Parish President:** From January 2009 to October 2011, former Parish President Menard made 275 purchases totaling \$16,612 on his Parish credit card for which he only turned in nine (3%) receipts to the Parish. In addition, Mr. Menard did not turn in any receipts or mileage logs to support \$3,999 of fuel charged on his Parish credit card in 2011, the time period he admitted to being in the office less and not attending Council meetings.

**Contracts Signed by the Former Parish President Without Council Approval:** Former Parish President Don Menard signed three contracts between 2007 and 2011 without obtaining Parish Council approval as required by the Parish Charter. One contract with Mr. Claude Devillier may violate the state ethics law as two years had not elapsed since Mr. Devillier had terminated his Parish employment.

**No Written Contract for Special Legal Counsel:** Contrary to the Parish Charter, the Parish Council retained special legal counsel from 2010 to 2012 without a written contract.

**Donations Solicited From Parish Vendors:** From 2008 to 2011, the Parish solicited donations from its vendors to use for special events such as Christmas parties, which may violate state law.

**Dual Employment of the Director of Administration:** Mr. Bellard is dually employed by the Parish and the City of Opelousas Fire Department which is allowable under state law as long as both are not full-time positions. Since the Parish time sheets for Mr. Bellard do not reflect the hours he worked, we could not determine if Mr. Bellard's dual employment with the Parish and the Opelousas Fire Department was allowable under state law.

**Office of the Council Paralegal Is Located in a Private Law Office:** Council Paralegal Mona Courville, a full-time Parish employee, works in the Parish attorney's private law office in Eunice and may perform tasks unrelated to Parish business. These actions may violate the state constitution.

**Lack of Controls Over Wireless Services and Equipment:** Our audit revealed that the Parish paid \$2,896 for monthly wireless usage in December 2011 for 53 mobile phones. The number of phones and the cost of service for these phones appear excessive.

View the full report at [www.la.gov](http://www.la.gov).