



LOUISIANA LEGISLATIVE AUDITOR
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October 28, 2013

LA SALLE PARISH ASSESSOR'S OFFICE

The previous LaSalle Parish Assessor paid himself \$2,600 more than he may have been entitled to when his term ended in 2012 and used his office's credit card points for his personal use, according to an audit of the office released Monday by Legislative Auditor Daryl Purpera.

The audit, conducted by the Vercher Group PC, a certified public accounting firm in Jena, covered the 2012 fiscal year, while the prior assessor was still in office, and before the current assessor took office in January 2013.

Auditors found that the previous assessor paid himself \$2,600 for accrued vacation time at the end of 2012, although by state law his salary - which also includes certification pay and a personal expense allowance - is set at \$123,926. With the accrued vacation time, the former assessor's pay in 2012 was \$126,526.

The payment of the accrued vacation time may be considered a donation of public funds, which is prohibited by the state Constitution.

The report also said that during 2012, the previous assessor used the points accumulated on the office's credit card to obtain a coffee maker and an Apple iPad, valued at a total of \$525, which were shipped to his personal address after leaving office. The state Constitution generally prohibits the loaning or giving of things of value owned by a public agency to an individual.

The audit reported that a sample of expenditures by the office in 2012 showed that 16 percent of them lacked adequate documentation concerning the reason for the acquisition and its business purpose.

The report states that while investigating an allegation that certain employees were given preferential treatment concerning property assessments, the auditor found that the assessor's computer system could allow individuals with the proper password to make changes and deletions to the audit log, which keeps records of changes to individual or business assessments. This could allow undocumented changes to be made to individual assessments. The assessor responded that he notified the software provider of the problem, and had the ability to make changes or deletions to the audit log removed.

The current assessor said that the other problems found during the audit are being addressed.

For more information, contact:

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