



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

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CATAHOULA PARISH SHERIFF'S OFFICE

The former chief financial officer of the Catahoula Parish Sheriff's Office appears to have given himself two unauthorized pay raises and one extra paycheck totaling \$22,534 between August 2009 and November 2013, according to a report released Monday by Legislative Auditor Daryl Purpera.

The report said that George Tosspson also may have violated state ethics laws by going to work for the sheriff's office under a consulting contract after leaving the office on Dec. 31, 2013. State law generally requires a public employee to wait two years before contracting with a previous employer to perform the same duties performed while employed by the agency.

The investigative audit said Tosspson returned to the sheriff's office to train his successor and performed his former job functions under a \$70-an-hour contract that began Jan. 1, 2014. He received \$7,105 through Feb. 19, 2014, but the sheriff's office cancelled the contract after being informed the practice could violate state ethics laws.

The state auditor's report has been turned over to the State Board of Ethics and the District Attorney's Office for the 7th Judicial District.

Auditors were told by Catahoula Parish Sheriff James Kelly that his former chief financial officer increased his own pay without authorization. Kelly authorized all employees' salaries and pay raises, but Tosspson "was the sole individual responsible for processing payroll and implementing and documenting authorized pay changes," according to the report."

Payroll records show that Tosspson increased his salary 13 percent – from \$76,800 to \$86,700 – in August 2009 without authorization. Records show that a month later, Kelly awarded Tosspson a raise of \$250 per pay period, or 8 percent, 5 percent less than the increase that Tosspson had implemented.

As a result of the 13 percent pay raise, Tosspson received "excess wages" of \$16,474 from August 2009 to November 2013.

The sheriff said he was confident he approved only an 8 percent raise; Tosspson said he could not recall the 13 percent raise but "if he received the pay increase then it had to have been approved," according to the audit.



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In July 2013, Tosspson allegedly increased his salary by 12 percent or from \$103,936 to \$115,936, without authorization. His file notes said Kelly awarded the raise on August 1, 2013, but the sheriff denied doing so. “The increase resulted in Mr. Tosspson receiving excess wages totaling \$4,152 from July 14, 2013 to November 16, 2013,” according to the audit.

The report said that Tosspson told Kelly and another employee that “he awarded himself a pay increase without Sheriff Kelly’s knowledge or approval,” but later said that during a casual conversation the sheriff awarded him an unspecified raise.

According to the report, Kelly said he signed Tosspson’s paychecks “but he did not notice the excess wages.”

The state auditor also said that Tosspson issued himself an extra paycheck for \$1,908 in 2009 for work performed preparing the sheriff’s application to the Federal Emergency Management Agency for reimbursements associated with Hurricane Gustav. “Because Mr. Tosspson performed this work during his normal work hours and was paid for this work through his normal wages, this resulted in Mr. Tosspson paying himself twice for the same hours worked,” the report said.

The report recommended the sheriff’s office look into recovering the excess money paid to Tosspson, better document pay raises and consult with lawyers and the State Ethics Board on the contractual relationship Tosspson had with the sheriff’s office after he left his fulltime job.

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On Twitter: Former Catahoula sheriff’s CFO gave himself pay raises, extra paycheck.