

# WEST BATON ROUGE PARISH SHERIFF

INVESTIGATIVE AUDIT SERVICES

Issued February 15, 2023

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February 15, 2023

**THE HONORABLE MICHAEL B. "MIKE" CAZES, SHERIFF**

West Baton Rouge Parish  
Port Allen, Louisiana

We are providing this report for your information and use. This investigative audit was performed in accordance with Louisiana Revised Statutes 24:513, *et seq.* to determine the validity of complaints we received.

The procedures we performed primarily consisted of making inquiries and examining selected financial records and other documents and do not constitute an examination or review in accordance with generally accepted auditing or attestation standards. Consequently, we provide no opinion, attestation or other form of assurance with respect to the information upon which our work was based.

The accompanying report presents our findings and recommendations as well as management's response. This is a public report. Copies of this report have been delivered to the District Attorney for the 18<sup>th</sup> Judicial District of Louisiana, the United States Attorney for the Middle District of Louisiana, and others as required by law.

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA  
Legislative Auditor

MJW/aa

WBRsheriff





# TABLE OF CONTENTS

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	Page
Executive Summary .....	2
Background and Methodology .....	3
Finding and Recommendations:	
Traffic Ticket Revenue Not Deposited .....	4
Fiduciary Funds Collected, But Not Deposited, and Improper Checks Issued to WBRSO Employee .....	6
Legal Provisions.....	9
Management’s Response.....	Appendix A



# EXECUTIVE SUMMARY

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## **Traffic Ticket Revenue Not Deposited**

The West Baton Rouge Sheriff's Office (WBRSO) received \$158,852 more in traffic ticket revenue than what was deposited from July 1, 2018 to July 31, 2022. The employee primarily responsible for traffic tickets, Mandy Miller, said she took cash collected for traffic tickets for her personal use. WBRSO accounting records show that Ms. Miller recorded false transactions to conceal the cash she took. By taking WBRSO funds, using them for her personal benefit, and recording false transactions to the WBRSO accounting records, Ms. Miller may have violated state and federal law.

## **Fiduciary Funds Collected, But Not Deposited, and Improper Checks Issued to WBRSO Employee**

The WBRSO received \$6,996 more in fiduciary funds than was deposited from January 1, 2022 to August 2, 2022. In addition, bank records show two checks totaling \$1,680 from one of the fiduciary bank accounts were paid to a WBRSO employee, Aimee Riviere, but the accounting records were altered to show a different payee after the checks were negotiated. Ms. Riviere is the employee primarily responsible for accounting for fiduciary funds. According to the WBRSO Chief Civil Deputy, Ms. Riviere told him she took cash from some deposits. By taking funds intended for the WBRSO fiduciary accounts, using them for her personal benefit, and improperly altering transactions in the accounting records, Ms. Riviere may have violated state and federal law.





## BACKGROUND AND METHODOLOGY

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Article V, Section 27 of the Louisiana Constitution provides that the West Baton Rouge Parish Sheriff (Sheriff) serves a four-year term, is the chief law enforcement officer of West Baton Rouge Parish, executes court orders and process, and is the collector of state and parish ad valorem taxes and such other taxes and license fees as provided by law. Louisiana Revised Statute (La. R.S.) 13:5539<sup>1</sup> requires the Sheriff to be ex officio collector of state and parish taxes; attend every court that is held in his parish; execute all writs, orders, and process of the court or judge thereof directed to him; be keeper of the public jail of his parish; preserve the peace; and apprehend public offenders.

As the Sheriff and/or ex-officio tax collector of West Baton Rouge Parish, the Sheriff collects and distributes ad valorem property taxes; state revenue sharing funds; and fines, court costs, bonds, and bond forfeitures imposed by the district court. The Sheriff also operates Work Release and Trustee programs and collects funds from persons who employ inmates participating in such programs, as well as funds from inmates' families and friends to allow inmates to purchase items from the commissary. The Sheriff has fiduciary bank accounts for funds collected for the Work Release and Trustee programs (fiduciary funds).

We initiated this audit after receiving a misappropriation notice from the Sheriff.

The procedures performed during this audit included:

- (1) interviewing employees of the West Baton Rouge Parish Sheriff and other persons, as appropriate;
- (2) examining select documents and records of the West Baton Rouge Sheriff's Office;
- (3) gathering and examining external parties' documents and records; and
- (4) reviewing applicable state laws and regulations.



## FINDING AND RECOMMENDATIONS

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### Traffic Ticket Revenue Not Deposited

**The West Baton Rouge Sheriff's Office (WBRSO) received \$158,852 more in traffic ticket revenue than what was deposited from July 1, 2018 to July 31, 2022. The employee primarily responsible for traffic tickets, Mandy Miller, said she took cash collected for traffic tickets for her personal use. WBRSO accounting records show that Ms. Miller recorded false transactions to conceal the cash she took. By taking WBRSO funds, using them for her personal benefit, and recording false transactions to the WBRSO accounting records, Ms. Miller may have violated state and federal law.<sup>2,3,4,5,6,7</sup>**

Ms. Mandy Miller was the Traffic Administrator of the WBRSO from May 1, 1998 to December 15, 2022. She said she was responsible for entering traffic tickets to the WBRSO traffic ticket management software, collecting payments of traffic tickets, and preparing the deposit. She also collected other payments when necessary, such as property taxes.

The Chief Civil Deputy told us the WBRSO collects revenue from traffic tickets through the mail, in person, and online, and deposits the revenue to a "clearing account" that is used to hold funds due to others. The WBRSO accepted cash or money orders for in-person payments, money orders for mail-in payments, and credit cards through a vendor-operated website. The amounts collected by the credit card vendor were paid by Automated Clearing House (ACH) to the WBRSO on a weekly basis approximately one week after they are collected. ACH is an electronic funds transfer system that moves money between bank accounts.

Ms. Miller was responsible for preparing a deposit for the in-person and mail-in payments upon receipt. She also recorded the amounts collected<sup>A</sup> in credit cards that were due as receivables (amounts due to the WBRSO) in the accounting records. Ms. Miller also input all amounts collected for traffic tickets to the WBRSO accounting and traffic ticket management records.

State law<sup>B</sup> requires traffic ticket revenue (including associated court costs) to be disbursed to numerous agencies, which the WBRSO does monthly. When traffic ticket revenue was collected via cash, check, or money order, Ms. Miller entered the receipt of the funds to the traffic ticket management software and the WBRSO accounting records. The entries to the accounting records for traffic ticket

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<sup>A</sup> The vendor that collected credit card payments usually made weekly payments of the preceding week's collections.

<sup>B</sup> Louisiana Revised Statute 15:571.11

collections in cash or money order increase cash and increase "due to others," a liability account, until the WBRSO disburses the traffic ticket revenue based on a distribution report from the traffic ticket management software.

Online credit card payments were manually posted to both the traffic ticket management records and the WBRSO accounting records. Collection reports from the online payment vendor were obtained daily to post the payments to the traffic ticket management and accounting records. The entries to post credit card payments collected, but not received, required an increase to accounts receivable (short-term debt owed to WBRSO) and "due to others." When payment was received from the vendor, the accounting entries were to increase the cash account and decrease accounts receivable to remove the debt.

We compared WBRSO collection records from the traffic ticket management software to the bank statements and found \$158,852 was recorded as collected, but not deposited, from July 1, 2018 to July 31, 2022. Ms. Miller told us she took some of the cash collected for traffic tickets and deposited the money to her bank account or kept it for her personal use. She estimated the amount she took to be \$150,000.

Additionally, WBRSO accounting records indicate Ms. Miller recorded the cash she took as an account receivable to keep the accounting records balanced. Cash collections are usually recorded as an increase to cash, but since she took some of the cash, the entry to accounts receivable was required to allow the accounting records to reconcile to bank records. By taking WBRSO funds, using them for her personal benefit, and improperly entering the transaction to the WBRSO accounting records, Ms. Miller may have violated state and federal laws.<sup>2,3,4,5,6,7</sup>

## **Fiduciary Funds Collected, But Not Deposited, and Improper Checks Issued to WBRSO Employee**

**The WBRSO received \$6,996 more in fiduciary funds than was deposited from January 1, 2022 to August 2, 2022. In addition, bank records show two checks totaling \$1,680 from one of the fiduciary bank accounts were paid to a WBRSO employee, Aimee Riviere, but the accounting records were altered to show a different payee after the checks were negotiated. Ms. Riviere is the employee primarily responsible for accounting for fiduciary funds. According to the WBRSO Chief Civil Deputy, Ms. Riviere told him she took cash from some deposits. By taking funds intended for the WBRSO fiduciary accounts, using them for her personal benefit, and improperly altering transactions in the accounting records, Ms. Riviere may have violated state and federal law.<sup>2,3,4,5,6,7,8</sup>**

Ms. Aimee Riviere was a WBRSO employee from October 2, 2017 to September 2, 2022. She was responsible for collecting and depositing fiduciary funds and recording transactions to the accounting records. She also occasionally collected other payments, such as property taxes.

The Chief Civil Deputy told us that Ms. Riviere was responsible for recording the fiduciary funds collected into the WBRSO accounting records. WBRSO jail personnel collected payments from Work Release program employers, and checks and money from prisoners' families and friends for canteen accounts. The jail personnel prepared the deposit slips, created a list of the sources and amounts of the payments collected, and delivered the deposits to the courthouse. A WBRSO employee at the courthouse verified the amounts, signed for the deposits, and placed the deposits in a bank bag in the vault. Ms. Riviere took the list of collections and recorded the payments in the WBRSO accounting records.

We compared deposits to the fiduciary bank accounts to the accounting records and noted \$6,996 in deposits recorded in the accounting records were not deposited to the bank accounts from January 1, 2022 to August 2, 2022. WBRSO accounting records indicate Ms. Riviere entered missing deposits and changed the deposit date to a month in the future. This change allowed the missing deposits to be counted as a deposit-in-transit and the accounting records to reconcile to the bank records.

In addition to the missing deposits, two checks from a fiduciary bank account totaling \$1,680 were payable to Ms. Riviere and deposited in her bank account. According to the Chief Civil Deputy, Ms. Riviere appears to have used the Sheriff's signature stamp to authorize the checks.

WBRSO accounting records show Ms. Riviere's username was used to create the first check written to Ms. Riviere for \$680 on May 27, 2022. On June 28, 2022, Ms. Riviere's username was used to change the payee on the check in the WBRSO accounting software to "WBR WORK RELEASE."

The accounting records also show that Ms. Riviere's username created a second check (check number 41288) to Ms. Riviere for \$1,000 at 4:10 p.m. on June 14, 2022. One minute later, Ms. Riviere's username voided check number 41288. On July 22, 2022, at 10:18 a.m., Ms. Riviere's username deleted check number 41288. One minute later Ms. Riviere's username modified the payee for check number 41288 to "WBR WORK RELEASE." On July 25, 2022, Ms. Riviere's username modified the name on check number 41288 to "ANDRE ANNA BROUSSARD."

The Chief Civil Deputy told us Ms. Riviere said she took cash from some deposits and provided deposit slips and \$925 of checks that she hid in her desk. The deposit slips in her desk totaled \$3,316, which included \$2,391 in cash and \$925 in checks. Ms. Riviere reimbursed the WBRSO \$4,071<sup>c</sup> on August 18 and 19, 2022, leaving \$3,680 due to the WBRSO for missing deposits. We sought to interview Ms. Riviere, but her attorney declined our request. By taking fiduciary funds, using them for her personal benefit, and improperly altering the transactions in the accounting records, Ms. Riviere may have violated state and federal laws.<sup>2,3,4,5,6,7,8</sup>

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<sup>c</sup> \$2,391 of cash from the missing deposits was deposited on 8/18/22. The remaining \$1,680 of reimbursement was deposited on 8/19/22 for the two improper checks payable to Ms. Riviere.

**RECOMMENDATIONS**

We recommend the Sheriff consult with legal counsel to determine the appropriate actions to take, including recovery of missing funds and improper payments. In addition, the Sheriff should:

- (1) stop accepting cash payments;
- (2) assign an employee that does not collect payments to receive and deposit collections from cashiers daily and reconcile deposits to receipts and amounts posted as collected;
- (3) make daily deposits as required by law; and
- (4) eliminate the signature stamp and assign check signing duties to senior management.





## LEGAL PROVISIONS

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<sup>1</sup> **Louisiana Revised Statute (La. R.S.) 13:5539 (A),(B) and (C)** provide: "A. Except in the parish of Orleans, the sheriff shall be ex officio collector of state and parish taxes. B. Each sheriff or deputy shall attend every court that is held in his parish, and shall execute all writs, orders, and process of the court or judge thereof directed to him. C. Each sheriff shall be keeper of the public jail of his parish and shall preserve the peace and apprehend public offenders."

<sup>2</sup> **La. R.S. 14:67 (A)** states, "Theft is the misappropriation or taking of anything of value which belongs to another, either without the consent of the other to the misappropriation or taking, or by means of fraudulent conduct, practices, or representations. An intent to deprive the other permanently of whatever may be the subject of the misappropriation or taking is essential."

<sup>3</sup> **La. R.S. 42:1461 (A)** states, "Officials, whether elected or appointed and whether compensated or not, and employees of any "public entity", which, for purposes of this Section shall mean and include any department, division, office, board, agency, commission, or other organizational unit of any of the three branches of state government or of any parish, municipality, school board or district, court of limited jurisdiction, or other political subdivision or district, or the office of any sheriff, district attorney, coroner, or clerk of court, by the act of accepting such office or employment assume a personal obligation not to misappropriate, misapply, convert, misuse, or otherwise wrongfully take any funds, property, or other thing of value belonging to or under the custody or control of the public entity in which they hold office or are employed."

<sup>4</sup>**La. R.S. 14:134 (A)** states, "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; or (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; or (4) Willfully and knowingly subject any person to the deprivation of any right, privilege, or immunity secured or protected by the United States Constitution and laws, if serious bodily injury or death results."

<sup>5</sup> **La. R.S. 14:132 (B)** states, "Second degree injuring public records is the intentional removal, mutilation, destruction, alteration, falsification, or concealment of any record, document, or other thing, defined as a public record pursuant to R.S. 44:1 et seq. and required to be preserved in any public office or by any person or public officer pursuant to R.S. 44:36."

<sup>6</sup> **La. R.S. 14:73.7 (A)(3)** states, in part, "Computer tampering is the intentional commission of any of the actions enumerated in this Subsection when that action is taken knowingly and without the authorization of the owner of a computer:...(3) Damaging or destroying a computer, or altering, deleting, or removing any program or data contained within a computer, or eliminating or reducing the ability of the owner of the computer to access or utilize the computer or any program or data contained within the computer."

<sup>7</sup> **18 United States Code (U.S.C.) §666** states, in part, "Whoever, if the circumstance described in subsection (b) of this section exists – (1) being an agent of an organization, or of a State, local, or Indian tribal government, or any agency thereof – (A) embezzles, steals, obtains by fraud, or otherwise without authority knowingly converts to the use of any person other than the rightful owner or intentionally misapplies, property that – (i) is valued at \$5,000 or more, and (ii) is owned by, or is under the care, custody, or control of such organization, government, or agency; or... shall be fined under this title, imprisoned not more than 10 years, or both. (b) The circumstances referred to in subsection (a) of this section is that the organization, government, or agency receives, in any one year period, benefits in excess of \$10,000 under a Federal program involving a grant, contract, subsidy, loan, guarantee, insurance, or other form of Federal assistance...."

<sup>8</sup> **La. R.S. 14:72 (A)** states, "It shall be unlawful to forge, with intent to defraud, any signature to, or any part of, any writing purporting to have legal efficacy."



## **APPENDIX A**

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Management's Response





# MIKE CAZES, Sheriff

PARISH OF WEST BATON ROUGE

P.O. BOX 129 • PORT ALLEN, LA 70767

COURTHOUSE (225) 343-9234 • FAX (225) 344-1004 • DETENTION CENTER (225) 346-6400 • WRC (225) 387-3272

February 7, 2023

Michael J. Waguespack  
Louisiana Legislative Auditor  
1600 North Third Street  
Baton Rouge, LA 70802

Mr. Waguespack,

As you know, we recently asked your office to conduct a forensic audit of our financial records. Your investigative staff conducted a very thorough and professional audit of our office. On behalf of myself and the entire West Baton Rouge Sheriff's Office, we sincerely thank you and your staff's commitment to excellence and unwavering attention to detail concerning this financial audit.

In response to your report and recommendations, we have adopted or started the process of adopting the following items:

- 1.) Along with our current online payment options, we believe a fully automated kiosk system will allow us to reduce the handling of cash payments. This will give the public several fully automated options to pay. We are currently in negotiations with several vendors to help us make this transition.
- 2.) We have assigned an employee that does not collect payments to receive and deposit collections from our cashiers only a daily basis. This employee is also reconciling these deposits to our ticket and accounting software ledgers.
- 3.) We now settle our cash drawers daily, along with ensuring they balance and match all accounting entries. We also ensure all deposit are made daily and brought to the bank.
- 4.) The signature stamp has been eliminated, and check signing duties have been designated to senior staff.

In addition to these four items, we also installed more security cameras, including security cameras inside our vault where deposits are held before being brought to the bank daily.

We also established a secure deposit drop box. Once a deposit is placed in the drop box, it can only be accessed by senior management who is responsible for bringing deposits to the bank.

To go along with the secure deposit drop box, we created a deposit log. Every deposit placed in the drop box is recorded with the time, date, and person responsible. Senior management will reconcile the deposit log daily before bringing all deposits to the bank.

With your report and recommendations and our additional steps of security, we are confident these actions will help eliminate any future issues like we experienced.

We again want to sincerely thank you and everyone at the Louisiana Legislative Auditor for accepting our request for help on this matter.

Thank you,



Michael B. Cazes  
Sheriff

West Baton Rouge Sheriff's Office