

BIENVILLE PARISH VOLUNTARY COUNCIL  
ON THE AGING, INC.



INVESTIGATIVE AUDIT  
ISSUED SEPTEMBER 28, 2016

**LOUISIANA LEGISLATIVE AUDITOR  
1600 NORTH THIRD STREET  
POST OFFICE BOX 94397  
BATON ROUGE, LOUISIANA 70804-9397**

**LEGISLATIVE AUDITOR**  
DARYL G. PURPERA, CPA, CFE

**DIRECTOR OF INVESTIGATIVE AUDIT**  
ROGER W. HARRIS, J.D., CCEP

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LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

September 28, 2016

**MS. ANN CHAPMAN, EXECUTIVE DIRECTOR  
AND MEMBERS OF THE BOARD OF DIRECTORS  
BIENVILLE PARISH VOLUNTARY COUNCIL ON THE AGING, INC.**  
Arcadia, Louisiana

We have audited certain transactions of the Bienville Parish Voluntary Council on the Aging, Inc. Our audit was conducted in accordance with Title 24 of the Louisiana Revised Statutes to determine the validity of complaints we received.

Our audit consisted primarily of inquiries and the examination of selected financial records and other documentation. The scope of our audit was significantly less than that required by *Government Auditing Standards*.

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 2<sup>nd</sup> Judicial District of Louisiana, the Louisiana Board of Ethics, and others as required by law.

Respectfully submitted,

Daryl G. Purpera, CPA, CFE  
Legislative Auditor

DGP/aa

BIENVILLE COA 2016



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## EXECUTIVE SUMMARY

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### **Council Drivers Received Excessive Wages**

From August 2013 through March 2016, the Bienville Parish Voluntary Council on the Aging, Inc. (Council) appears to have paid three “Meals-on-Wheels” drivers up to \$10,208 in excessive wages. Records indicate that Council drivers Eugene Venzant, Edna Thomas, and Patrice Thomas-Clark recorded hours worked on their time sheets beyond the time required to complete their delivery routes. By recording hours in excess of the time reasonably required to perform their delivery routes, these employees may have received excessive wages in violation of state law.

### **Council Drivers Received Excessive Mileage Reimbursements**

From June 2013 through March 2016, the Council may have paid three drivers up to \$38,310 in excessive mileage reimbursements. Records indicate that Mr. Venzant, Ms. Thomas, and Ms. Thomas-Clark recorded miles driven on their mileage reimbursement forms beyond the mileage required to complete their delivery routes. By recording mileage in excess of the distance reasonably required to perform their delivery routes, these employees may have received excessive mileage reimbursements in violation of state law.





## BACKGROUND AND METHODOLOGY

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Louisiana Revised Statute (La. R.S.) 46:1601, *et seq.* provides for the creation of parish councils on aging. Charters are issued by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs (GOEA), the state agency that distributes funding to councils on aging. The Bienville Parish Voluntary Council on the Aging, Inc. (Council) is a non-profit, quasi-public agency and is subject to audit by the Louisiana Legislative Auditor (LLA) pursuant to La. R.S. 24:513 and La. R.S. 46:1602. Moreover, pursuant to La. R.S. 46:1605, councils on aging are required to comply with the objectives of state laws and are governed by the policies and regulations established by the GOEA. The Council, in part, provides services to elderly residents in Bienville Parish.

In January 2016, a substitute "Meals-on-Wheels" driver reported to Council management that the driver she was substituting for instructed her to inflate the time she had recorded on her time sheet. Executive Director Ann Chapman then initiated a review of each "Meals-on-Wheels" delivery route, as well as the corresponding time sheets and mileage reimbursement forms for each of the drivers. As a result of this review, one driver resigned, and two drivers were terminated from their positions for submitting incorrect time sheets and mileage reimbursement forms. In April 2016, the Council notified LLA of the possible misappropriation of funds by Council drivers. This audit was initiated to determine if Council drivers received excessive wages and/or mileage reimbursements. The procedures performed during this audit included:

- (1) interviewing Council employees;
- (2) interviewing other persons as appropriate;
- (3) examining selected Council documents and records;
- (4) gathering and examining external parties' documents and records;
- (5) delivery ride-alongs with Council drivers; and
- (6) reviewing applicable state laws and regulations.



## FINDINGS AND RECOMMENDATIONS

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### **Council Drivers Received Excessive Wages**

**From August 2013 through March 2016, the Bienville Parish Voluntary Council on the Aging, Inc. (Council) appears to have paid three “Meals-on-Wheels” drivers up to \$10,208 in excessive wages. Records indicate that Council drivers Eugene Venzant, Edna Thomas, and Patrice Thomas-Clark recorded hours worked on their time sheets beyond the time required to complete their delivery routes. By recording hours in excess of the time reasonably required to perform their delivery routes, these employees may have received excessive wages in violation state law.<sup>1,2,3,4,5</sup>**

The Council, located in Arcadia, Louisiana, operates a parish-wide “Meals-on-Wheels” program that delivers meals to homebound clients. Each weekday, a catering company delivers bulk prepared meals to several processing locations in the parish. During the audit period, the Council employed six drivers to pick up meals from the processing locations and deliver them to clients. Drivers complete daily time sheets and mileage reimbursement forms certifying the number of hours worked and the number of miles driven to deliver the meals on their assigned routes. According to the Council’s written policies and procedures, drivers are required to start their time (and mileage) when they arrive at their designated processing location to pick up meals and end their time (and mileage) when they deliver the last meal on their route.

In January 2016, a substitute driver reported to Council management that Mr. Venzant, the Council driver for whom she substituted, instructed her to increase the time she originally recorded on her time sheet. As a result, Council Executive Director Ann Chapman initiated a review of each delivery route, as well as the corresponding time sheets and mileage reimbursement forms for each of the drivers. During the course of management’s review, Mr. Venzant, driver for the Arcadia route, resigned his position, and Ms. Thomas and Ms. Thomas-Clark, drivers for the Gibsland route, were terminated from their positions for submitting incorrect time sheets and mileage reimbursement forms.

#### Arcadia Route

During the period of our audit, Mr. Venzant was the Council driver responsible for delivering meals to clients on the Arcadia route. We compared the time Mr. Venzant recorded on his time sheets to the amount of time in which he should have reasonably completed his route during this period. From August 2013 to January 2016, Mr. Venzant regularly recorded working between six and 11 hours per day. However, based on independent ride-alongs of the route and Mr. Venzant’s statements, it should have taken Mr. Venzant no more than five-and-a-half hours to complete the route. Based on this information, it appears that Mr. Venzant recorded hours in excess of the time reasonably required to perform the delivery route and may have received up to \$8,941 in excessive wages.

The Council's Arcadia route required Mr. Venzant to deliver hot meals in and around the Arcadia area each weekday. In addition, Mr. Venzant was required to deliver frozen meals outside of the Arcadia area on Fridays. Council records indicate that prior to our audit period, Mr. Venzant recorded between four-and-a-half and five-and-a-half hours per day to make his deliveries. However, beginning in August 2013, Mr. Venzant's daily hours increased to between six and 11 hours per day without any explanation for the increase. Although the number of clients on the Arcadia route varied during the audit period, the majority of the meal deliveries were contained within the same geographic area in Arcadia.

Ms. Chapman stated that drivers are required to start their day when they pick up meals from the processing centers between 8:00 and 8:30 a.m. and finish their day when they make their last delivery. She further stated that in January 2016 a substitute driver rode with Mr. Venzant to learn the Arcadia route and informed her that Mr. Venzant advised her (the substitute driver) to add more time to her time sheet to include travel time from her home to the central processing center. Ms. Chapman added that she spoke to Mr. Venzant on January 28, 2016, regarding the time it took to complete his route, and Mr. Venzant resigned his position during the conversation. We spoke with the substitute driver who confirmed that Mr. Venzant instructed her to add time to her time sheet. In addition, Council management and one of our auditors performed ride-alongs of the Arcadia route with the substitute driver and found that she completed the deliveries in less than three hours.

Mr. Venzant told us that he picked up the meals for the deliveries after 8:00 a.m. at the senior center located in Arcadia and completed delivering meals no later than 1:30 p.m. (five-and-a-half hours). However, Mr. Venzant stated that he started his time when he left his house, which could have been as early as 7:00 a.m. because that is when he started working. He stated that he was recording eight hours (on his time sheets) because he only makes \$88/day, and it is not worth it to work for less than that. Mr. Venzant stated that he works "smart, not hard" and agreed that it did not take him eight hours to deliver the meals. He stated that he did not take any breaks or get lunch and that he felt the work he did was worth eight hours. By consistently recording hours in excess of the five-and-a-half hours that were reasonably required to perform his delivery route, Mr. Venzant may have received excessive wages in violation of state law.

### Gibbsland Route

Ms. Thomas and Ms. Thomas-Clark were drivers responsible for delivering meals to clients on the Gibbsland route. Ms. Thomas was primarily responsible for this route, but in November 2015 she began sharing the route with her daughter, Ms. Thomas-Clark, trading days where each delivered meals for the route. We compared the times that Ms. Thomas and Ms. Thomas-Clark recorded on their time sheets to the amount of time in which they should have reasonably completed the Gibbsland route. Although Ms. Thomas and Ms. Thomas-Clark recorded working between five and six hours each day, ride-alongs conducted with Ms. Thomas and Ms. Thomas-Clark indicate that the Gibbsland route should have taken no more than four-and-a-half hours to complete. Based on this information, it appears that Ms. Thomas and Ms. Thomas-Clark recorded hours in excess of the time reasonably required to perform the delivery route and may have received up to \$1,113 and \$154, respectively, in excessive wages.

Ms. Chapman stated that she and Council Program Director Brandi Vernon performed ride-alongs with Ms. Thomas and Ms. Thomas-Clark while they delivered meals on the Gibsland route from February 26, 2016 to March 2, 2016. According to Ms. Chapman, Ms. Thomas required four-and-three-fourths hours to complete the deliveries but added that Ms. Thomas' time included three to four personal stops at her residence. Ms. Chapman further stated that the ride along with Ms. Thomas-Clark revealed that it took Ms. Thomas-Clark two-and-three-fourths hours to complete the deliveries. Ms. Thomas and Ms. Thomas-Clark were terminated from their positions for submitting incorrect time sheets, and a new driver was assigned to the Gibsland route in March 2016. On June 7, 2016, our auditors rode along the Gibsland route with the new driver, who completed the deliveries in less than three hours. Since being assigned to the Gibsland route, this driver has consistently recorded between three-and-a-half and four-and-one-fourth hours per day on her time sheet to complete the Gibsland deliveries.

Ms. Thomas stated that Council management allowed her to record four hours per day and that she began to record four-and-a-half hours per day because she had more clients. When asked why her time sheets often reflected five hours per day, Ms. Thomas stated that she increased her hours in June 2015 because she was aware that other Council drivers were charging in excess of five hours per day. Ms. Thomas stated that her route times were long sometimes because clients would not come to the door and she would have to double back to drop off meals. Our attempts to speak with Ms. Thomas-Clark were unsuccessful. By consistently recording hours in excess of the four-and-a-half hours that were reasonably required to perform their delivery route, Ms. Thomas and Ms. Thomas-Clark may have received excessive wages in violation of state law.

### Conclusion

From August 2013 through March 2016, the Council may have paid three drivers up to \$10,208 in excessive wages. Records indicate that Mr. Venzant, Ms. Thomas, and Ms. Thomas-Clark recorded hours on their time sheets in excess of the amount of time reasonably required to complete their jobs. By recording hours in excess of the time reasonably required to perform their delivery routes, these employees may have received excessive wages in violation of state law.<sup>1,2,3,4,5</sup>

### **Recommendations**

We recommend that Council management consult with legal counsel to determine the appropriate actions to be taken, including recovery of funds paid to employees based on inaccurate time sheets. We further recommend that the Council develop comprehensive written policies and procedures that require all employees to complete time sheets that include beginning and ending times which are to be reviewed and approved by an appropriate supervisor.

### **Council Drivers Received Excessive Mileage Reimbursements**

**From June 2013 through March 2016, the Council may have paid three drivers up to \$38,310 in excessive mileage reimbursements. Records indicate that Mr. Venzant, Ms. Thomas, and Ms. Thomas-Clark recorded miles driven on their mileage reimbursement forms beyond the mileage required to complete their delivery routes. By recording mileage in excess of the distance reasonably required to perform their delivery routes, these employees may have received excessive mileage reimbursements in violation of state law.<sup>1,2,3,4,5</sup>**

As discussed in the previous finding (“Council Drivers Received Excessive Wages”), the Council operates a parish-wide “Meals-on-Wheels” program to deliver meals to homebound clients. Employees use their personal vehicles and are required to complete mileage reimbursement forms in order to receive reimbursement for miles traveled while delivering meals. The Council’s mileage reimbursement form requires drivers to enter their beginning and ending odometer readings and certify the number of miles driven each day. According to the Council’s written policies and procedures, drivers are required to start their mileage when they arrive at their designated processing location to pick up meals and end their mileage when they drop off the last meal on their route.

#### Arcadia Route

We compared the mileage readings that Mr. Venzant recorded on his mileage reimbursement forms to the amount of mileage that should have been traveled to reasonably complete the Arcadia route. From June 2013 to January 2016, Mr. Venzant regularly recorded between 65 and 140 miles per day. However, based on the mileage incurred by Mr. Venzant’s replacement driver, as well as Internet maps of the Arcadia route, we found that the route averaged 33 miles per day on Mondays through Thursdays (to deliver hot meals) and 66 miles on Fridays (to deliver hot and frozen meals). Based on this information, it appears that Mr. Venzant recorded mileage in excess of the distance reasonably required to perform his delivery route and may have received up to \$15,320 in excessive mileage reimbursements.

Records indicate that from June 2013 to January 2016 the Arcadia route averaged 45 clients each month. Although the number of clients on the Arcadia route varied during the audit period, the meal deliveries were contained within the same geographic area in Arcadia, and additions or subtractions to the number of clients did not materially affect the amount of mileage necessary to complete the route. After Mr. Venzant resigned from his position on January 28, 2016, Council management assigned a new driver to the route. Mileage reimbursement forms completed by the new driver indicate that the route requires 30 to 45 miles per day on Mondays through Thursdays and 70 to 85 miles on Fridays. Mr. Venzant previously reported driving up to 95 miles per day on Mondays through Thursdays, and up to 140 miles per day on Fridays. Although the mileages incurred by Mr. Venzant’s replacement driver are based on the current Arcadia route, we used the Internet to map the Arcadia route for each month during the audit period (June 2013 to January 2016). These maps indicate that the Arcadia route averaged 33 miles per day on Mondays through Thursdays and 66 miles on Fridays.

Mr. Venzant stated that former Council Executive Director Gerty Baker guaranteed that he would receive 83 miles per day for his deliveries. He stated that since Ms. Baker left employment with the Council, his miles went up and down (based on the number of clients) and that he drove extra miles that he did not claim on his mileage records. Mr. Venzant stated that he did not record his actual mileage on a daily basis but tried to keep the miles averaged at the same amount to keep them balanced. According to Ms. Baker, the drivers were not guaranteed a certain number of miles; they were expected to document actual odometer readings.

### Gibbsland Route

As mentioned in the previous finding (“Council Drivers Received Excessive Wages”), Ms. Thomas and Ms. Thomas-Clark were responsible for the Gibbsland route. We compared the mileage readings that Ms. Thomas and Ms. Thomas-Clark recorded on their mileage reimbursement forms to the amount of mileage that should have been traveled to complete the Gibbsland route. From June 2013 to January 2016, Ms. Thomas and Ms. Thomas-Clark regularly recorded between 91 and 120 miles per day. However, on February 26, 2016 and March 2, 2016, Council Management conducted separate ride-alongs with Ms. Thomas and Ms. Thomas-Clark and found the Gibbsland route took 32 miles for Ms. Thomas to complete and 33 miles for Ms. Thomas-Clark to complete. In addition, we used the Internet to map the Gibbsland route for each month during the audit period and found that the route averaged 32 miles per month. As a result, it appears that Ms. Thomas and Ms. Thomas-Clark recorded mileage in excess of the distance reasonably required to perform their delivery route and may have received up to \$21,832 and \$1,158, respectively, in excessive mileage reimbursements.

Ms. Thomas-Clark informed management that she and her mother (Ms. Thomas) have been reporting 105 miles per day in travel expenses to complete their Gibbsland Route, but that the route only requires 32 miles of driving per day. She stated that her mother was driving as much as 105 miles per day before she lost clients along the route. Ms. Thomas stated that she lost some clients, and so her mileage changed. She stated that she stopped recording her actual mileage when she lost clients. Ms. Thomas stated that her mileage continued to drop, and, at some point, she just stopped reducing her mileage and recorded the same mileage as when she had more clients.

### Conclusion

From June 2013 through March 2016, the Council may have paid three drivers up to \$38,310 in excessive mileage reimbursements. Based on employee ride alongs, mileage traveled by replacements drivers, and Internet maps of the routes, it appears that these employees recorded the number of miles driven on their mileage reimbursement forms beyond the mileage required to complete their delivery routes. By recording mileage in excess of the distance reasonably required to perform their delivery routes, these employees may have received excessive mileage reimbursements in violation of state law.<sup>1,2,3,4,5</sup>

### **Recommendations**

We recommend that Council management consult with legal counsel to determine the appropriate actions to be taken in order to recover funds paid to employees based on inaccurate mileage reimbursement forms. We further recommend that Council management adopt detailed written policies and procedures for reimbursements to ensure that requests for reimbursements are reviewed and approved by an appropriate supervisor; reasonable under the circumstances; and actually incurred by employees.



## LEGAL PROVISIONS

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<sup>1</sup> **Louisiana Revised Statute (La. R.S.) 14:67(A)** provides, in part, “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>2</sup> **La. R.S. 14:133(A)** provides, in part, “Filing false public records is the filing or depositing for record in any public office or with any public official, or the maintaining as required by law, regulation, or rule, with knowledge of its falsity, of any of the following: (1) Any forged document. (2) Any wrongfully altered document. (3) Any document containing a false statement or false representation of a material fact.”

<sup>3</sup> **La. R.S. 14:134(A)** provides, in part, “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.”

<sup>4</sup> **La. R.S. 14:138(A)** provides, in part, “Public payroll fraud is committed when: (1) Any person shall knowingly receive any payment or compensation, or knowingly permit his name to be carried on any employment list or payroll for any payment or compensation from the state, for services not actually rendered by himself, or for services grossly inadequate for the payment or compensation received or to be received according to such employment list or payroll; or (2) Any public officer or public employee shall carry, cause to be carried, or permit to be carried, directly or indirectly, upon the employment list or payroll of his office, the name of any person as employee, or shall pay any employee, with knowledge that such employee is receiving payment or compensation for services not actually rendered by said employee or for services grossly inadequate for such payment or compensation.”

<sup>5</sup> **La. R.S. 42:1111(A)(1)** provides, in part, “Payments for services to the governmental entity. No public servant shall receive anything of economic value, other than compensation and benefits from the governmental entity to which he is duly entitled, for the performance of the duties and responsibilities of his office or position....”



## APPENDIX A

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### Management's Response





## **Bienville Council on Aging & Public Transit**

2705 Beech Street – Arcadia, Louisiana 71001

Phone: (318) 263-8936 – Toll free: (800) 200-6161

Fax: (318) 263-9774 – [bienco@bayou.com](mailto:bienco@bayou.com)



September 2<sup>nd</sup>, 2016

Louisiana Legislative Auditor

ATTN: Daryl G. Purpera, CPA, CFE

1600 North 3<sup>rd</sup> Street

P.O. Box 94397

Baton Rouge, LA 70804-9397

Dear Mr. Purpera & Mr. Harris:

We are in receipt of your investigative audit report concerning the mileage and timesheet issues of our former employees, Eugene Venzant, Edna Thomas and Patrice Thomas-Clark. We have reviewed the report and agree with your findings, and write to provide you with some additional information about the steps that we have taken and are continuing to take to address these issues.

As you are aware, management initially discovered these issues and immediately notified our internal auditors and your agency, notified and informed our board, and severed our employment relationship with the named individuals. We further have notified the Bienville Parish Sheriff's Office and have requested that they open a criminal investigation of the thefts, and have provided them with an identical copy of all of the financial records and timesheet that we provided to your office<sup>1</sup>.

I would like to address both issues raised in your letter (timesheet fraud and mileage fraud) by stating the actions that we have taken to ensure that this type of fraud does not re-occur:

1. Management is conducting a bi-weekly review and audit of all timesheets and mileage expense reimbursement forms, with (2) separate management staff members prior to issuing any payments for the employee/contractor;
2. Management has documented during personal ride-along's the actual mileage and expected time of each route, to have a baseline to compare the employees future timesheets to, and have implemented a rule requiring each driver to document in writing any variances in the expected time or mileage (e.g., a new service client, automobile breakdown, elder client need or request);
3. Management will continue to ride along with each driver on at least a quarterly basis to verify an accurate mileage and time baseline for each route;

Finally, we have discussed your findings with our legal counsel, Robert Moore, and have obtained his advice concerning the filing of suit against these three individuals for reimbursement of the overpayments based upon the inaccurate and/or fraudulent timesheet records and mileage expense reimbursements. It

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<sup>1</sup> We note that the Bienville Parish Sheriff's Office has referred the investigation to the Louisiana State Police, which has accepted and taken over the investigation.

**Equal Employment**



**Opportunity**



## **Bienville Council on Aging & Public Transit**

2705 Beech Street – Arcadia, Louisiana 71001

Phone: (318) 263-8936 – Toll free: (800) 200-6161

Fax: (318) 263-9774 – [bienco@bayou.com](mailto:bienco@bayou.com)



is our intention at this point to monitor the criminal investigation to determine if these cases are prosecuted, and if so, to obtain reimbursement through the criminal Restitution process.

In the event that the cases are not prosecuted, then we will likely file suit to collect these funds, however want to save the agency legal fees and costs if possible to minimize the effect of this loss on the agency.

In closing, I want to thank you for the opportunity to provide a response to this investigation, and thank you and your staff for the thorough review and investigation of these issues. It is good to know that we have an agency such as yours to assist us with this issue.

If I, the staff or our board can provide you with anything else or if you find that you need something further from the agency's records, please do not hesitate to give me a call.

Very truly yours,

Ann Chapman,  
Executive Director

Martha Grigg  
Board President

**Equal Employment**



**Opportunity**