



LOUISIANA LEGISLATIVE AUDITOR
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ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 3

Former St. Tammany Parish Fire Protection District No. 3 Chief Charles Flynn spent almost \$5,300 in public money to buy auto parts for his personal use while claiming the items were for the district, according to a report released Monday by Legislative Auditor Daryl Purpera.

The investigative audit said that between January 2011 and September 2013, Flynn apparently falsified invoices for the purchase of \$5,296 in parts and used the Lacombe-based district's tax-exempt status to avoid paying at least \$654 in sales taxes. The report said that Flynn was "usually involved in district vehicle repairs and initiated a majority of the auto parts purchases," and signed off on the invoices.

The state auditor's report said that Flynn charged parts totaling \$7,083 to the district accounts but used personal checks totaling \$1,787 to pay for some of them. The balance of \$5,296 for the parts was paid by the fire district. Flynn has since repaid the district the \$5,296. District records showed Flynn bought an engine kit for \$723 in June 2012 to rebuild the generator at District Fire Station 31.

"Although Mr. Flynn stated that he used parts of the kit to reseal the generator's engine, documentation obtained from the auto parts store indicated that the rebuild kit was a special order designed to fit an AMC Rambler," the report said. "Mr. Flynn later acknowledged that he owned an AMC Rambler and used the kit to rebuild the AMC Rambler's engine."

The report said Flynn also admitted that the district paid for almost \$5,300 in parts that were bought for "his personal use." The report said Flynn was aware he did not pay any sales taxes on the purchases "and indicated that he was willing to reimburse the district for the auto parts and pay the related sales taxes... By purchasing auto parts for personal use, falsifying district records and failing to pay sales taxes on personal purchases, Mr. Flynn appears to have violated state law."

The report recommended that the district seek reimbursement for all personal charges and called for adoption of a detailed purchasing policy to ensure public funds in the future are spent according to state law. A copy of the report has been forwarded to the district attorney's office in the 22nd Judicial District for review.

For more information, contact:

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On Twitter: Former St. Tammany fire chief spent public money on auto parts for his own vehicle.