

FIRE PROTECTION DISTRICT NO. 4  
OF THE PARISH OF CATAHOULA



INVESTIGATIVE AUDIT  
ISSUED FEBRUARY 17, 2022

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LOUISIANA LEGISLATIVE AUDITOR  
MICHAEL J. "MIKE" WAGUESPACK, CPA

February 17, 2022

**DAVID SQUIRES, JR., FIRE CHIEF**  
**ETHAN HOUSE, BOARD PRESIDENT**  
**AND MEMBERS OF THE BOARD OF COMMISSIONERS**  
**FIRE PROTECTION DISTRICT NO. 4 OF THE PARISH OF CATAHOULA**  
Jonesville, 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 7<sup>th</sup> Judicial District of Louisiana, the United States Attorney for the Western District of Louisiana, and others, as required by law.

Respectfully submitted,

Michael J. "Mike" Waguespack, CPA  
Legislative Auditor

MJW/aa

CATAHOULAFPD4



## TABLE OF CONTENTS

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	Page
Executive Summary .....	2
Background and Methodology.....	3
Findings and Recommendations:	
Improper Use of Public Funds.....	4
Former Fire Chief Improperly Obtained Debt.....	11
Noncompliance with Louisiana Audit Law .....	14
False Board Minutes .....	15
Attachments .....	17
Legal Provisions.....	23
Management’s Response .....	Appendix A



## EXECUTIVE SUMMARY

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### **Improper Use of Public Funds**

Former Fire Chief Robert Squyres was paid \$12,269 in excess of his monthly salary and received \$4,687 of unsubstantiated reimbursements between December 2017 and July 2020. Throughout this period, Mr. Squyres also appears to have spent \$22,495 of District 4's money to purchase items for personal use and make payments on his personal accounts. In addition, he appears to have authorized \$57,067 of questionable purchases during this time period. By paying himself unauthorized funds and using District 4 funds to pay personal expenses, Mr. Squyres may have violated state law and the state constitution.

### **Former Fire Chief Improperly Obtained Debt**

Mr. Squyres entered into three lease purchase agreements and one loan between 2017 and 2019 without State Bond Commission (SBC) approval. State law requires political subdivisions to obtain SBC approval prior to incurring debt. Two of the three leases were re-negotiated in 2019 by pledging multiple District 4 vehicles for the third lease purchase agreement of \$566,721. By failing to obtain SBC approval for the debt incurred by District 4, falsifying signatures on lease purchase documents, and providing false records to the Office of Motor Vehicles, former Fire Chief Robert Squyres may have violated state law.

### **Noncompliance with Louisiana Audit Law**

District 4's last annual review was for the fiscal year ended December 31, 2017. District 4's fire chief, Mr. Squyres, was responsible for ensuring District 4 completed an annual review of District 4's financial statements and submitting that review to the LLA. Since District 4 has not completed a review since December 31, 2017, Mr. Squyres may have violated state law.

### **False Board Minutes**

District 4 board minutes from 2016 to 2019 state the board reviewed and approved each set of minutes at subsequent meetings. However, two former board members told us they never saw or approved any board minutes during their term as a board member. Since Mr. Squyres was responsible for the board minutes, he may have violated state law.





## BACKGROUND AND METHODOLOGY

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The Catahoula Parish Police Jury (Police Jury) created Fire Protection District No. 4 of the Parish of Catahoula (District 4) by ordinance on March 22, 1989, then ratified its creation and set its boundaries on September 22, 2003. District 4 is governed by a paid five-member Board of Commissioners (Board) and has a part-time paid Fire Chief. District 4 is responsible for maintaining and operating four fire stations (Sandy Lake, Concordia Electric, New Deal, and Texaco Town) and providing fire protection and emergency services to residents within the District's boundaries.

In July 2020, we received several complaints suggesting former Fire Chief Robert Squyres used public funds for his personal benefit. The Louisiana Legislative Auditor (LLA) initiated an audit to determine the validity of these complaints. In addition, the District did not submit an annual review of its financial statements by a state-licensed Certified Public Accountant to the LLA for the fiscal years ended December 31, 2018 through December 31, 2020, as required by law.<sup>1</sup>

The procedures performed during the audit included:

- (1) interviewing District 4 employees and officials and others as appropriate;
- (2) examining selected District 4 and Police Jury documents and records;
- (3) gathering and examining external parties' documents and records; and
- (4) reviewing applicable state laws and regulations.



## FINDINGS AND RECOMMENDATIONS

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### Improper Use of Public Funds

**Former Fire Chief Robert Squyres was paid \$12,269 in excess of his monthly salary and received \$4,687 of unsubstantiated reimbursements between December 2017 and July 2020. Throughout this period, Mr. Squyres also appears to have spent \$22,495 of District 4's money to purchase items for personal use and make payments on his personal accounts. In addition, he appears to have authorized \$57,067 of questionable purchases during this time period. By paying himself unauthorized funds and using District 4 funds to pay personal expenses, Mr. Squyres may have violated state law<sup>2,3,4,5,6</sup> and the state constitution.<sup>7</sup>**

District 4 provides fire protection services to central Catahoula Parish. Robert Squyres was District 4's Fire Chief from 1984 until July 2020. District 4 also contracted with a bookkeeper, Ms. Carol Sanders, who worked one day a month to pay vendors, post transactions to the accounting software, and reconcile the bank statements. Mr. Squyres told us he and Ms. Sanders had access to the accounting software and could print checks for payments.

A former board member told us Mr. Squyres' live-in partner, Evie Thompson, called him to discuss pay for extra work Mr. Squyres said he performed. The former board member said he contacted Ms. Sanders to discuss the availability of funds to pay Mr. Squyres for the extra work and was then told that Mr. Squyres had improperly used District 4 funds and had received more than his authorized salary.<sup>A</sup>

We attempted to discuss District 4 with Ms. Sanders, but she referred us to her attorney. We called Ms. Sanders' attorney on multiple occasions, but were unable to speak with him.

The following table summarizes the expenses for Mr. Squyres' personal benefit and/or did not appear related to District 4 from December 2017 to July 2020.

Number of Payments	Type of Payment	Amount
30	Payments in Excess of Compensation	\$12,269
11	Improper Reimbursements	4,687
31	Personal Expenses	22,495
265	Questionable Purchases	57,067
<b>337</b>	<b>Total Improper Payments</b>	<b>\$96,518</b>

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<sup>A</sup> The District did not have a Human Resource file for Mr. Squyres and was unable to furnish us with documentation showing how or when Mr. Squyres' salary was set. Two former board members and Mr. Squyres told us Mr. Squyres was authorized to receive a \$500 per month salary for his duties as fire chief.

*Payments in Excess of Compensation*

There were 30 checks, totaling \$12,269, payable to Robert Squyres from the District from December 2017 to April 2020, in excess of his \$500 per month salary. Sixteen of the 30 checks, totaling \$7,634, had a blank memo line on the check, and District 4 had no records to explain the purpose of the payment.

The memo line on 13 checks payable to Mr. Squyres, totaling \$4,375, stated the payment was for work at Catahoula Parish Fire Protection District No. 2 (District 2). District 4 contracted<sup>B</sup> with District 2 to provide fire protection services for \$18,000 per year<sup>C</sup> on September 24, 2018. Mr. Squyres told us he performed additional tasks at District 2, such as checking fire hydrants, working on their trucks, and completing documentation in order to obtain a fire rating.<sup>D</sup> However, the work Mr. Squyres told us he performed was not included in the contract.

District 4's June 8, 2019, board minutes show Mr. Squyres asked District 4's board to compensate him for extra time he spent working to get District 2 up and running. The minutes also show the District 4 board approved Mr. Squyres' request and agreed he should be paid \$15 per hour for the work he performed for District 2. Two former District 4 board members reviewed the board minutes and told us:

- They never saw or approved any payments to Mr. Squyres for work done at District 2; and
- The additional work was not approved at a District 4 board meeting.

Three members<sup>E</sup> of District 2 told us they were not aware of any work performed by Mr. Squyres at District 2 and, further, Mr. Squyres did not request access to the fire stations. Moreover, a Property Insurance Association of Louisiana<sup>D</sup> (PIAL) representative told us District 2 does not have a fire rating, and PIAL does not have any records of a past rating.

District 4 does not have any time sheets or invoices from Mr. Squyres to demonstrate how many hours he worked or what services he performed at District 2. Mr. Squyres told us he kept a log of the hours he worked in a two-part receipt book at the District 4 Sandy Lake Station. He also said he provided a copy of the receipt to Ms. Sanders in order to receive payment. District 4's records did not have a copy of the receipts Mr. Squyres claimed he provided to Ms. Sanders, and the receipt book was not at District 4's Sandy Lake Station. We attempted to discuss District 4 with Ms. Sanders, but she referred us to her attorney. We called Ms. Sanders' attorney on multiple occasions, but were unable to speak with him.

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<sup>B</sup> The contract was signed by the board presidents for Fire Districts 2 and 4.

<sup>C</sup> The contract between the fire districts required an \$18,000 annual payment and included \$60,000 of back pay for prior fire coverage provided from 2015-2017.

<sup>D</sup> The Property Insurance Association of Louisiana (PIAL) grades fire protection capabilities for the purpose of fair insurance rating of the graded areas.

<sup>E</sup> The board president, former fire chief, and a volunteer firefighter.

Mr. Squyres also received one check for \$260 where the memo line of the check stated he was paid to haul dirt to District 4's Texaco Town station. Mr. Squyres told us the Texaco Town station had a low spot that he built up with dirt from his property, and he did not buy the dirt. However, District 4's former board president told us that District 4's Texaco Town station is on higher ground and had no need for dirt. He also said that Mr. Squyres never hauled dirt to the station.

### *Improper Reimbursements*

We found 11 checks payable to Mr. Squyres, totaling \$4,687, where District 4 had no records from Mr. Squyres or the expense appears to be personal. The memo line of these checks shows the payments to Mr. Squyres were for training, parts and labor, fuel, and repairs.

District 4 paid Mr. Squyres \$850 on November 23, 2018; however, the memo line on the check was blank. The check was signed by Mr. Squyres and a former board member. The check stub in District 4's records included handwriting that says "Reimbursement for paying Mike Bennett for work on station AC in July." There was also an original receipt in District 4 records, dated November 30, 2018, for \$850 written to Mr. Squyres at his home address; however, it appears the receipt was altered to make the receipt for \$850. (See Attachment One for the check stub and receipt for reimbursement provided by Mr. Squyres.)

Bennett's Electric Service provided a carbon copy of Mr. Squyres' receipt from its business records which show Mr. Squyres paid \$750, not the \$850 set forth on the receipt he provided to District 4. In addition, the owner of Bennett's Electric Service told us the receipt was to repair the air conditioning system at Mr. Squyres' home, not a District 4 station. (See Attachment Two for the original receipt from Bennett's Electric Service.)

Mr. Squyres told us he increased the receipt from \$750 to \$850 and confirmed that the air conditioner was installed at his house. He further stated, "I didn't do it to help me out personally. I do it to help me recoup some of the money I put into the fire district without getting paid for it." He also said he told the board he needed to get an air conditioner fixed but did not tell the board *which* air conditioner would be fixed. There is no mention of air conditioning repairs in the board minutes from January 2018 to December 2018.

District 4's bank records show three checks, totaling \$1,175, were paid to Mr. Squyres to attend a PIAL workshop and HAZMAT trainings in Baton Rouge and Zachary. PIAL told us it does not charge fees to participating members of the fire service for workshops, conferences, or any other activity it conducts. Louisiana State University Carrol L. Herring Fire & Emergency Training Institute (FETI) and the Joint Emergency Services Training Center (JESTC), who both offer HAZMAT training, said that Mr. Squyres did not attend any trainings hosted by the two agencies within the time frame of the checks and that, even if he had, the HAZMAT trainings they offer are typically free.

Seven of the checks to Mr. Squyres, totaling \$2,662, had notes in the memo line of the check indicating the payments were reimbursements for fuel, parts and labor, or repairs. District 4 had no invoices or other records to show the purpose of these payments. A former

board member stated he remembers discussing reimbursing Mr. Squyres for fuel, but is unsure if it was at a monthly board meeting. This former board member also told us that board members openly discussed reimbursing Mr. Squyres for fuel used for District 2, but never discussed it at a board meeting.

### *Personal Expenses*

We found 31 payments, totaling \$22,495, that appear to be personal purchases:

Number of Payments	Vendor	Amount
10	Santander	\$11,449
1	Southern Heritage Bank	3,724
2	Alexandria Oral Surgery	2,310
6	Cenla Express Tire & Lube	1,670
12	Other Vendors	3,342
<b>31</b>	<b>Total Personal Expenses</b>	<b>\$22,495</b>

### *Santander*

Mr. Squyres borrowed money from Santander to purchase a Jeep Patriot on November 25, 2016. District 4's records show 10 payments to Santander for a 2015 Jeep Patriot titled to Mr. Squyres from March 2018 to June 2020. Mr. Squyres told us and Louisiana State Police (LSP) detectives that the board knew about payments to Santander. We reviewed board minutes and found no mention or approval of the payments. The former board president said that he was not aware of the payments until the vehicle was repossessed from Mr. Squyres. Additionally, a former board member told us Mr. Squyres' live-in partner, Evie Thompson, drove the Jeep Patriot.

### *Southern Heritage Bank*

Mr. Squyres used \$3,724 of District 4 funds to purchase a cashier's check from Southern Heritage Bank in June 2020. The cashier's check was payable to Guinn Auction Company and was used to pay for the following items: Kubota tractor, a 1983 Bomber fiberglass fishing boat, two Acer laptops with bags, five Dell desktop computers, a score board, and a batting cage net. Mr. Squyres told LSP he bid on all the items as part of one lot. However, in contrast to what he told LSP, Mr. Squyres told us that he placed bids on several different items. A representative of Guinn Auction Company told us each of the 11 items was bid on separately and was not a group purchase. In separate interviews, Mr. Squyres told LSP detectives and us that he intended to use the boat for water rescue operations; however, the boat he purchased appears to be a fishing boat. (See Attachment Three for pictures of the boat.) In addition, Mr. Squyres told us the tractor and boat were at his residence when we spoke with him on August 19, 2021, 13 months after his employment with District 4 was terminated.

### Alexandria Oral Surgery

Two District 4 checks, totaling \$2,310, were negotiated by Alexandria Oral Surgery in September 2019. The first check was payable to Alexandria Oral Surgery in the amount of \$165. The stub for the first check stated the funds were used to “replace broken denture from getting hit in mouth by hose nozzle” and was signed by Robert Squyres. Mr. Squyres and Evie Thompson both told us that Ms. Thompson was hit in the mouth by a hose nozzle. Ms. Thompson told us that the board approved the payments; however, there is no evidence of approval of the payment in the board minutes. Two former board members told us they had no knowledge that Ms. Thompson was injured by a hose nozzle.

The second check (\$2,145) was payable to “A O S” on September 20, 2019. The check stub was signed by Mr. Squyres and included handwritten notes that the vendor was “Aerial Observation System” for “mapping of Fire District for rating.” (See Attachment Four for the check stub found in District 4’s records.) However, the canceled check shows the check was negotiated by Alexandria Oral Surgery. Mr. Squyres told us that he does not know why “A O S” was written on the check stub and that it was his writing and signature on the stub, but he did not remember doing it. (See Attachment Five for the negotiated check provided by Southern Heritage Bank.)

### Cenla Express Tire & Lube

Six District 4 checks, totaling \$1,670, were payable to Cenla Express Tire & Lube. The manager at Cenla Express Tire & Lube told us these payments were for parts and labor to repair a Ford Ranger, a trailer, a farm tractor, an ATV, and a Dodge truck. District 4 does not own any of the equipment Cenla Express Tire & Lube repaired for the \$1,670 payment.

### Other Vendors

Other personal uses of District 4 funds by Mr. Squyres included car parts for vehicles not titled to District 4<sup>F</sup>, a septic tank, a washing machine, a meat grinder, and a payment on Mr. Squyres’ credit account at a furniture store where he purchased children’s beds. Two former board members told us that the septic tank Mr. Squyres purchased was not for District 4 and that Mr. Squyres had replaced the septic tank at his house.

### Questionable Purchases

We identified an additional \$57,067 of payments using District 4 funds that may not be for the District 4’s benefit. They are discussed below.

### Micheal Squyres Welding

Twelve checks, totaling \$9,725, were written to either Micheal Squyres or Micheal Squyres Welding from December 2017 to December 2019. Micheal Squyres is Mr. Robert

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<sup>F</sup> Auto part purchases included disc pads for a 2015 Jeep Patriot, a starter for a 2006 Nissan Titan, a semi-met pad and pulley for a 1998 Ford F-150, and wheel spindles for a Ford Ranger.

Squyres' nephew. District 4 did not have invoices for three of the 12 checks. Micheal Squyres told us that he did not have copies of the three missing invoices and that he gave Mr. Squyres blank invoices and Mr. Squyres filled out the invoices.

Two of the nine invoices in District 4's records were for work we could not confirm. One invoice for \$850 was for "11 hours welding on Trailer." District 4 has a small utility trailer at its Sandy Lake station; however, District 4's former board president told us that the trailer was not broken and did not need repairs. Another former board member told us that Micheal Squyres never worked on the trailer.

A second invoice for \$400 was for 5.25 hours working on doors at District 2's Glade station. Micheal Squyres told us that he believes District 2's stations are kept unlocked. Two members<sup>G</sup> of District 2 told us that all District 2 stations are locked and that they never unlocked any of the stations for Robert Squyres or Micheal Squyres and they never hired Micheal Squyres to repair any doors at District 2's stations.

District 4 also paid Micheal Squyres \$1,862 on May 31, 2018, as a deposit to build a classroom as an add-on to the Sandy Lake fire station, but the work was never performed. Micheal Squyres refunded the deposit to District 4 in July 2020, nearly 26 months later. The state constitution prohibits payment for services that have not been rendered.

### AT&T

District 4 paid for three different AT&T accounts from December 2017 through July 2020. One account was for a landline at a District 4 fire station. A second account was for wireless service in the District's name, though the bill was addressed to Mr. Squyres' home, not a District 4 fire station. District 4 paid \$1,870 to AT&T for this account. Evie Thompson used the phone number from this AT&T account in an application submitted to the State of Louisiana.

The third account was in District 4's name and mailed to a District 4 fire station. District 4 paid \$10,415 from December 2017 to April 2020 for eight active lines; six wireless smartphones<sup>H</sup>, a wireless tablet, and a mobile hotspot on this account.

- One wireless phone number was listed on a state website as District 4's emergency contact number.
- Another of the wireless phone numbers was for "Ronnie Squyres." Mr. Squyres told us Ronnie Squyres does not exist. Evie Thompson used this phone number on an application to the state.
- Mr. Squyres told us two of the wireless phone numbers were used by Evie Thompson's children. Mr. Squyres said the children attended fires with him, and the board approved the children's use of the phones. We reviewed the board

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<sup>G</sup> The former fire chief and a volunteer firefighter that works one mile away from District 2's Glade station.

<sup>H</sup> All six phones had monthly equipment charges in addition to the wireless service charges, which indicates all six phones were financed.



minutes from 2016 to 2020 and did not find an approval for Ms. Thompson's children to use the phones.

- Mr. Squyres told us the mobile hotspot was used for internet service at a District 4 fire station.
- Mr. Squyres said he was not aware there were two additional wireless phones and a wireless tablet.

District 4 also made the following questionable purchases while Mr. Squyres was fire chief:

- Eight payments to McCartney Oil totaling \$12,416
  - Robert Squyres and former board members told us District 4 used McCartney Oil to purchase fuel for volunteers attending fires. Mr. Squyres told LSP detectives that fuel purchases by volunteer firemen were abused, so he stopped the purchases.
- 31 payments to Ford's Foods
  - Mr. Squyres purchased \$5,285 in groceries at Ford's Foods. The receipts provided by Ford's Foods show most of the purchases were household items and not for District 4 training events.
- 30 payments to Walmart totaling \$9,225
  - Items purchased included a \$545 money card, candy, various children's clothing items, groceries, toiletries, laundry detergent, a \$25 online game gift card, cat food, and an interactive elephant toy.
- 136 purchases and payments at Sandy Lake Express Mart totaling \$8,131
  - District 4 bank records show 136 purchases at Sandy Lake Express Mart between December 2018 and July 2020. We found receipts for 77 of those purchases, of which 57 purchases appeared to be gasoline. Mr. Squyres told us District 4's fire trucks are diesel and that gasoline purchases were for somebody's personal vehicle.

#### *Deposits by Robert Squyres*

District 4 bank records show Mr. Squyres deposited \$6,050 into District 4's bank account from August 2018 to May 2020. Mr. Squyres told us that he deposited his personal funds into District 4's account to ensure that District 4 had enough money to buy fuel. Two of the deposits, totaling \$5,250, were checks and one deposit was an \$800 cash deposit. The two checks from Mr. Squyres to District 4 had "donation" written on the memo line.

Since Mr. Squyres paid himself unauthorized funds and used District 4 funds to pay personal and other questionable expenses, Mr. Squyres may have violated state law<sup>2,3,4,5,6</sup> and the state constitution.<sup>7</sup>

### **Former Fire Chief Improperly Obtained Debt**

**Former Fire Chief Robert Squyres entered into three lease purchase agreements and one loan between 2017 and 2019 without State Bond Commission (SBC) approval. State law<sup>8</sup> requires political subdivisions to obtain SBC approval prior to incurring debt. Two of the three leases were re-negotiated in 2019 by pledging multiple District 4 vehicles for the third lease purchase agreement of \$566,721. By failing to obtain SBC approval for the debt incurred by District 4, falsifying signatures on lease purchase documents, and providing false records to the Office of Motor Vehicles, Mr. Squyres may have violated state law.<sup>5,6,8,9,10,11,12,13</sup>**

The Catahoula Parish Police Jury adopted an ordinance on September 22, 2003,<sup>1</sup> that ratified the creation of the Fire Protection District No. 4 of the Parish of Catahoula, set its boundaries, and specified that District 4 is a political subdivision of the state of Louisiana. The ordinance further explained that District 4 has the authority to incur debt, issue bonds, and levy taxes. State law<sup>8</sup> requires political subdivisions that have the authority to borrow money, incur debt, or issue bonds to obtain State Bond Commission (SBC) approval prior to doing so.

District 4 records show they entered into three capital leases and obtained one loan between 2017 and 2019. SBC's records do not show it approved the three leases or the loan. Documents received from Southern Heritage Bank and the SBC show District 4 received a Certificate of Indebtedness with SBC approval in July 2015 in connection with another loan. The loan documents for this 2015 loan was signed by Mr. Squyres, the former board president, and a now deceased board member, indicating that Mr. Squyres was aware that he needed SBC approval to incur debt.

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<sup>1</sup> The ordinance also states that the Catahoula Parish Police Jury created Fire Protection District No. 4 of the Parish of Catahoula on March 22, 1989.

*2017 First Government Lease*

In April 2017, District 4 entered into a \$435,717 nine-year lease purchase agreement with First Government Lease Company<sup>J</sup> for a 2018 Kenworth tanker, a 1999 Ford brush truck, and five sets of turnout gear. District 4's former board president told us he signed the 2017 lease and that it was for a brush truck and a tanker. District 4 did not obtain SBC approval for this lease purchase agreement, and the liability was not presented in District 4's 2017 annual financial report<sup>K</sup> that was signed by Mr. Squyres and two former board members. District 4's annual financial report included the Louisiana Attestation Questionnaire signed by Mr. Squyres and the two former board members, that states, "It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission...."

*2018 First Government Lease Purchase*

In May 2018, District 4 entered into a three-year \$20,752 lease purchase agreement with First Government Lease Company for a 1984 Ford American LaFrance without SBC approval. First Government Lease provided us with the signed contract<sup>L</sup> and a bill of sale for the vehicle which shows a purchase price of \$16,000 and a \$16,000 check from District 4 to James Dickson. This check is dated in May 2018 and was signed by Mr. Squyres and a former board member, but was not negotiated.<sup>M</sup> All the records were provided by First Government Lease. District 4 did not have copies of any of these records. State law<sup>9</sup> requires public bodies to maintain records for a period of at least three years.

Mr. Squyres told us that he does not know James Dickson and confirmed he signed District 4's check to James Dickson. He also said he and a former board member went to Texas to pick up the truck and the \$16,000 lease purchase agreement was to pay for equipment to put in the fire truck, not for the fire truck. The former board member confirmed he traveled with Mr. Squyres to Texas to pick up the truck and that the truck was donated at no cost to the District. Further, he told us that he never saw, nor signed, the lease documents. Additionally, District 4's former board president told us he does not know James Dickson. He also stated he did not sign the bill of sale provided by First Government Lease Company, the check written to James Dickson, and/or the lease purchase agreement for the 1984 Ford American LaFrance.

The 1984 Ford American LaFrance fire truck is stored at a District 4 fire station and has a Caddo Parish Fire District #3 logo on the side of the truck. The Fire Chief of Caddo Parish Fire District #3 told us he donated the truck to the Elysian Fields Texas Volunteer Fire Department in February 2017. He also said that he does not know James Dickson.

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<sup>J</sup> First Government Lease Company is located in Northfield, Illinois.

<sup>K</sup> As of December 31, 2021, the last annual financial report filed with the LLA from the District is dated June 18, 2018 for the period January 1, 2017 to December 31, 2017.

<sup>L</sup> The contract was signed by Mr. Squyres and the former board president.

<sup>M</sup> This check was not listed in the negotiated checks on District 4's bank statements from May 1, 2018 to July 14, 2020.

The chief of the Elysian Fields Texas Volunteer Fire Department told us he picked up the truck from Caddo Parish Fire District #3 for a neighboring fire department, but the neighboring fire department never picked up the vehicle and it was then donated to District 4. The Elysian Fields fire chief stated he did not receive any money for the truck and communicated with Robert Squyres regarding the donation. He also said he does not know James Dickson.

The Louisiana Office of Motor Vehicles provided a copy of the fire truck's registration, application for title, title, and District 4's lease purchase with First Government. The fire truck's registration, application for title, and title all indicate the sales price of the vehicle is \$11,950. The \$11,950 sales price was handwritten on the back of the title<sup>N</sup> and the title was signed by Mr. Squyres. Mr. Squyres also signed the title application that listed the sales price as \$11,950. Since the fire truck was donated and there was no sales price, Mr. Squyres, by signing inaccurate records and providing them to the Louisiana Office of Motor Vehicles that represented otherwise, may have violated state law.<sup>10,11,12</sup>

#### *2019 First Government Lease Purchase (Refinance)*

Both the 2017 and 2018 leases were refinanced without SBC approval through a new lease purchase agreement with First Government totaling \$566,721 in July 2019. This lease purchase agreement pledged six public vehicles owned by District 4 as collateral: one 2018 Kenworth tanker; three 2006 GMC pumpers; one 1999 Ford E-450 brush truck; and one 1984 Ford American LaFrance.

District 4's board meeting minutes, dated May 25, 2019, provided by First Government Lease Company include signatures from three former board members. All three of the former board members told us they did not sign the minutes submitted to First Government Lease Company. One of the former board members also told us that he was not a board member at the time the board minutes were signed, he was not in the United States when this meeting occurred, and his name is misspelled in his signature. In addition, the lease purchase agreement included signatures from the two former board members; however, both former board members told us that they did not sign the lease purchase agreement documents.

#### *Catahoula LaSalle Bank*

District 4 obtained a \$15,095 unsecured loan from Catahoula LaSalle Bank in October 2017 that was not approved by the SBC. The loan documents were signed by Robert Squyres. The bank also had a copy of District 4 October 2017 board minutes that authorized use of the bank for the loan. The minutes were signed by Mr. Squyres and two former board members.

Since Mr. Squyres did not obtain SBC approval for the debt incurred by District 4, falsified signatures on lease purchase documents, and provided false records to the Office of Motor Vehicles, he may have violated state law.<sup>5,6,8,9,10,11,12,13</sup>

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<sup>N</sup> See Attachment Six.

### Noncompliance with Louisiana Audit Law

**District 4's last annual review was for the fiscal year ended December 31, 2017. District 4's fire chief, Mr. Squyres, was responsible for ensuring District 4 completed an annual review of District 4's financial statements and submitting that review to the LLA. Since District 4 has not completed a review since December 31, 2017, Mr. Squyres may have violated state law.<sup>1</sup>**

District 4's last review was for the fiscal year ended December 31, 2017. The former fire chief, Mr. Squyres, told us he provided records to District 4's former auditor for the fiscal year ended December 31, 2018, but never heard back from the auditor. The former auditor is deceased as of September 2020. District 4's auditor<sup>O</sup> for its last review, December 31, 2017 year ended, is the partner of the person to whom Mr. Squyres told us he provided records. He said he did not receive any 2018 District 4 records from Mr. Squyres and did not contract with District 4 to perform any work after the December 31, 2017 review.

State law<sup>1</sup> requires auditees who receive two hundred thousand dollars or more in revenues and other sources in any one fiscal year, but less than five hundred thousand dollars to cause to be conducted an annual review of its financial statements and that the annual review be provided to the Legislative Auditor (LLA) within six months of the end of the fiscal year. The LLA is responsible for ensuring audits and reviews required by state law are completed. LLA sent the following emails to Mr. Squyres<sup>P</sup> regarding District 4's required reviews:

- (1) A March 15, 2019 email reminding Mr. Squyres that the annual audit requirement for the period ending December 31, 2018, was due no later than June 30, 2019.
- (2) A May 29, 2019 email to Mr. Squyres to inform him that LLA did not receive an engagement approval form from District 4's CPA. (This indicates that a CPA was not hired to perform the annual review.)
- (3) A July 16, 2019 delinquent notice that LLA did not receive District 4's December 31, 2018 review and that District 4 did not appear to have secured the services of a CPA to perform the engagement.
- (4) A March 20, 2020 reminder that the December 31, 2019 annual review was due no later than June 30, 2020.
- (5) A June 19, 2020 notice that LLA did not receive an engagement approval form from District 4's CPA. (This indicates that a CPA was not hired to perform the annual review.)

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<sup>O</sup> The District's auditor for the fiscal year ended December 31, 2017, was the District's former auditor's partner.

<sup>P</sup> Mr. Squyres provided an email to us that matched the email address used by LLA to communicate with Mr. Squyres.

- (6) An August 13, 2020 notice that the December 31, 2019 annual review was not received by June 30, 2019 and was now considered late.

It appears Mr. Squyres did not contract with an auditor for District 4's required review. Since it was Mr. Squyres' responsibility to ensure District 4 has an annual review and District 4 did not have a review, he may have violated state law.<sup>1</sup>

### **False Board Minutes**

**District 4 board minutes from 2016 to 2019 state the board reviewed and approved each set of minutes at subsequent meetings. However, two former board members told us they never saw or approved any board minutes during their term as a board member. Since Mr. Squyres was responsible for the board minutes, he may have violated state law.<sup>9,10,11,12</sup>**

State law<sup>14</sup> requires meeting of public bodies, including District 4's board, to be open to the public and all votes be recorded in the minutes. Two former board members told us Mr. Squyres was responsible for the board minutes but did not take notes at the meetings. They also said Mr. Squyres told them he types the minutes at home after the board meetings, but they had never seen a copy of any board minutes, and the minutes were never presented, reviewed, or approved by the board at a meeting.

Mr. Squyres told us that he took handwritten notes at board meetings and gave them to Ms. Carol Sanders to type. We attempted to discuss District 4 with Ms. Sanders, but she referred us to her attorney. We called Ms. Sanders' attorney on multiple occasions, but were unable to speak with him.

#### *District 4 Monthly Board Meetings*

District 4's records included copies of board minutes from January 2018 to December 2019. We also received copies of board minutes from January 2016 to December 2017 from District 4's former auditor. State law<sup>9</sup> requires public bodies to maintain records for a period of at least three years; however, board minutes may need to be kept for a longer period of time.

In each set of monthly minutes from 2016 through 2019, the first paragraph of the minutes state that members recite the Pledge of Allegiance and a prayer at the beginning a meeting. A former board member told us that the pledge and prayer were only recited "at two meetings across 10 years." Each set of monthly minutes also included a sentence stating that a motion was made by a member to dispense with the reading of the minutes. However, Mr. Squyres and the former board president told us that the minutes were never presented, reviewed, or approved at a board meeting. Another former board member told us that he never saw any minutes during his time on the board.

The second paragraph of each set of monthly minutes state that Mr. Squyres presented the bills to be paid or for approval. Mr. Squyres told us that board members signed checks at board meetings and that invoices related to the checks were in a folder and available to the board

members signing the checks, but the board members never looked at the invoice folder. Two former board members told us that they either never or rarely saw any invoices when Mr. Squyres asked them to sign a check.

Mr. Squyres told us that he received approval for purchases, such as loan payments for Mr. Squyres' 2015 Jeep Patriot and buying a tractor through an auction by talking to individual board members at District 4's Thursday night work gathering. District 4 volunteers, Mr. Squyres, and some board members met on Thursday nights to test equipment and conduct training, but it was not a public meeting. Since it appears Mr. Squyres was responsible for the board minutes and the minutes contain false information, Mr. Squyres may have violated state law.<sup>9,10,11,12</sup>

### **Recommendations:**

We recommend that District 4 consult with its legal counsel to determine the appropriate actions to take, including recovery of improper payments. In addition, District 4 should:

- (1) implement internal controls to ensure payments are properly authorized, have appropriate documentation, and are a legitimate use of public funds;
- (2) a comprehensive accounting system to generate monthly financial statements, budgets, and other reports to ensure that accurate and timely financial information is prepared for all District funds and provided to the board;
- (3) obtain State Bond Commission approval for all debt as required by state law;
- (4) hire competent staff capable of preparing and maintaining records in a manner that the independent auditor could apply adequate auditing procedures to ensure that audits or reviews can be done as required by state law;
- (5) implement policies and procedures that ensure board minutes are accurate and are reviewed and approved by the board at public meetings; and
- (6) ensure all board members are appointed by the Catahoula Parish Police Jury.





# EXHIBITS

## Attachment One (From District 4 records)

CATAHOULA FIRE DISTRICT 4  
ROBERT SQUYRES.  
11/23/2018  
2993  
850.00

*Remembestment for Paying Mich Benett for work on  
Station AC in July*

1040-SHB-General Fu  
CATAHOULA FIRE DISTRICT 4  
ROBERT SQUYRES.  
11/23/2018  
2993  
850.00

1040-SHB-General Fu  
850.00

PRODUCT 55L7105 USE WITH #1653 ENVELOPE Deluxa Corporation 1-800-328-3334 or www.deluxa.com/shop

**RECEIPT** No. 778775

DATE 11/30/18

FROM Robert Squyres

850.00

Mr. Squyres' personal address

DOLLARS

☐ FOR RENT *final pay on AC*

☐ FOR

ACCT 850.00

PAID 850.00

DUE 0.00

☐ CASH

☐ CHECK

☐ MONEY ORDER

☐ CREDIT CARD

Work on AC at Sand  
Station

FROM 7-29-18 TO

BY Deborah T Bennett

**Attachment Two**  
**(From Bennett's Electric Service)**

<h1 style="margin: 0;">RECEIPT</h1>		<b>No.</b> 778775							
DATE <u>11/30/18</u>									
FROM <u>Robert Squyres</u>		<div style="border: 1px solid black; padding: 2px; display: inline-block;">\$ <u>750<sup>00</sup></u></div>							
<div style="background-color: black; color: red; padding: 5px; display: inline-block;">Mr. Squyres' personal address</div>									
		_____ DOLLARS							
<div style="display: flex; justify-content: space-between;"><div><input type="radio"/> FOR RENT <input type="radio"/> FOR <u>final pay on A/C</u></div><div><input type="radio"/> CASH <input type="radio"/> CHECK <input type="radio"/> MONEY ORDER <input type="radio"/> CREDIT CARD</div></div>									
<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 50%;">ACCT. <u>750-</u></td><td style="width: 50%;"></td></tr><tr><td>PAID <u>750-</u></td><td></td></tr><tr><td>DUE <u>0-</u></td><td></td></tr></table>		ACCT. <u>750-</u>		PAID <u>750-</u>		DUE <u>0-</u>		FROM _____ TO _____ BY <u>Deborah T Bennett</u>	
ACCT. <u>750-</u>									
PAID <u>750-</u>									
DUE <u>0-</u>									
		<small>A-1162 T-4161</small>							

**Attachment Three  
(From Guinn Auction Company)**





**Attachment Four  
(From District 4 records)**

CATAHOULA FIRE DISTRICT 4

3247

AOS

9/20/2019

2,145.00

*Armed Observation System**Mapping of Fire Dist for Rating**Robert S. Guyer*

1040-SHB-General Fu

2,145.00

CATAHOULA FIRE DISTRICT 4

3247

AOS

9/20/2019

2,145.00

1040-SHB-General Fu

2,145.00

PRODUCT S5LT103

USE WITH 91603 ENVELOPE

Deluxe Corporation 1-800-328-6304 or [www.deluxe.com/shop](http://www.deluxe.com/shop)

BBA13F CHIKDK05 06/11/2019 12:07 -49-





**Attachment Six**  
**(From Louisiana Office of Motor Vehicles)**

FEDERAL and State Law require that you state the mileage in connection with transfer of ownership. Failure to complete ODOMETER STATEMENT OR providing a FALSE STATEMENT may result in fines and/or imprisonment.

\*\*\*NOTICE: ANY ALTERATION OR ERASURE VOIDS THE ASSIGNMENT and all assignments that follow\*\*\*

☒ ASSIGNMENT OF TITLE BY REGISTERED OWNER (not valid unless completed in full) — I/we warrant this Title and certify that the vehicle described herein has been transferred on 4-2-18 for the sum of \$1650.00 to the following:

Name(s) Catahoula Fire District #4 Address 2335 Hwy 923 Jonesville, LA 71341

I certify to the best of my knowledge that the ODOMETER READING is the ACTUAL MILEAGE of the vehicle unless one of the following statements is checked:

☒ NO TENTHS ☐ 1. The mileage stated is in excess of its mechanical limits.

ODOMETER READING 2 ☐ 2. The odometer reading is not the Actual Mileage.

WARNING-ODOMETER DISCREPANCY

SIGNATURE(S) of Buyer(s) Robert Equipes of Seller(s) Ernest Mitchell

PRINTED NAME(S) of Buyer(s) Robert Equipes of Seller(s) ERNEST MITCHELL

Notary Public or Motor Vehicle Officer [Signature]

## LEGAL PROVISIONS

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<sup>1</sup> **Louisiana Revised Statute (La. R.S.) 24:513(J)(1)(iii)** provides, “Any local auditee that receives two hundred thousand dollars or more in revenues and other sources in any one fiscal year, but less than five hundred thousand dollars, shall cause to be conducted an annual review of its financial statements to be accompanied by an attestation report in accordance with the Louisiana Governmental Audit Guide. However, the legislative auditor, at his discretion, may require said local auditee to have an audit of its books and accounts.”

<sup>2</sup> **La. R.S. 14:67(A)** provides, “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.”

<sup>3</sup> **La. R.S. 14:134(A)** provides, “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. 42:1461(A)** provides, “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>5</sup> **La. R.S. 14:230(B)** provides, “It is unlawful for any person knowingly to do any of the following: (1) Conduct, supervise, or facilitate a financial transaction involving proceeds known to be derived from criminal activity, when the transaction is designed in whole or in part to conceal or disguise the nature, location, source, ownership, or the control of proceeds known to be derived from such violation or to avoid a transaction reporting requirement under state or federal law. (2) Give, sell, transfer, trade, invest, conceal, transport, maintain an interest in, or otherwise make available anything of value known to be for the purpose of committing or furthering the commission of any criminal activity. (3) Direct, plan, organize, initiate, finance, manage, supervise, or facilitate the transportation or transfer of proceeds known to be derived from any violation of criminal activity. (4) Receive or acquire proceeds derived from any violation of criminal activity, or knowingly or intentionally engage in any transaction that the person knows involves proceeds from any such violations. (5) Acquire or maintain an interest in, receive, conceal, possess, transfer, or transport the proceeds of criminal activity. (6) Invest, expend, or receive, or offer to invest, expend, or receive, the proceeds of criminal activity.”

<sup>6</sup> **18 U.S.C. §1956(a)(1)** provides, “Whoever, knowing that the property involved in a financial transaction represents the proceeds of some form of unlawful activity, conducts or attempts to conduct such a financial transaction which in fact involves the proceeds of specified unlawful activity—(A)(i) with the intent to promote the carrying on of specified unlawful activity; or (ii) with intent to engage in conduct constituting a violation of section 7201 or 7206 of the Internal Revenue Code of 1986; or (B) knowing that the transaction is designed in whole or in part—(i) to conceal or disguise the nature, the location, the source, the ownership, or the control of the proceeds of specified unlawful activity; or (ii) to avoid a transaction reporting requirement under State or Federal law, shall be sentenced to a fine of not more than \$500,000 or twice the value of the property involved in the transaction, whichever is greater, or imprisonment for not more than twenty years, or both. For purposes of this paragraph, a financial transaction shall be considered to be one involving the proceeds of specified unlawful activity if it is part of

a set of parallel or dependent transactions, any one of which involves the proceeds of specified unlawful activity, and all of which are part of a single plan or arrangement.”

<sup>7</sup> **Louisiana Constitution Article VII Section 14(A)** states, in part, “Except as otherwise provided by this constitution, the funds, credit, property, or things of value of the state or of any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private.”

<sup>8</sup> **La. R.S. 39:1410.60(A)** provides, “No parish, municipality, public board, political or public corporation, subdivision, or taxing district, and no road or subroad district, school district, sewerage district, drainage or subdrainage district, levee district, waterworks or subwaterworks district, irrigation district, road lighting district, harbor and terminal district, or any other political subdivision, taxing district, political or public corporation, created under or by the constitution and laws of the state shall have authority to borrow money, incur debt, or to issue bonds, or other evidences of debt, or to levy taxes, or to pledge uncollected taxes or revenues for the payment thereof, where they are authorized by the constitution or laws of the state so to do, without the consent and approval of the State Bond Commission.”

<sup>9</sup> **La. R.S. 44:36(A)** provides, in part, “All persons and public bodies having custody or control of any public record, other than conveyance, probate, mortgage, or other permanent records required by existing law to be kept for all time, shall exercise diligence and care in preserving the public record for the period or periods of time specified by law for public records. In all instances where the law does not specify a particular period, public records shall be preserved and maintained for a period of at least three years from the date on which the public record was made...”

<sup>10</sup> **La. R.S. 14:132(B)** provides, “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>11</sup> **La. R.S. 14:133(A)** provides, “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>12</sup> **La. R.S. 14:72(A)** provides, “It shall be unlawful to forge, with intent to defraud, any signature to, or any part of, any writing purporting to have legal efficacy.”

<sup>13</sup> **18 U.S.C. §1344** provides, “Whoever knowingly executes, or attempts to execute, a scheme or artifice- (1) to defraud a financial institution; or (2) to obtain any of the moneys, funds, credits, assets, securities, or other property owned by, or under the custody or control of, a financial institution, by means of false or fraudulent pretenses, representations, or promises; shall be fined not more than \$1,000,000 or imprisoned not more than 30 years, or both.”

<sup>14</sup> **La. R.S. 42:14** states, in part, “A. Every meeting of any public body shall be open to the public unless closed pursuant to R.S. 42:16, 17, or 18. B. Each public body shall be prohibited from utilizing any manner of proxy voting procedure, secret balloting, or any other means to circumvent the intent of this Chapter. C. All votes made by members of a public body shall be viva voce and shall be recorded in the minutes, journal, or other official, written proceedings of the body, which shall be a public document...”



## APPENDIX A

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### Management's Response



## **Answers to Recommendations**

Whom It May Concern, the Catahoula Fire District 4 board has implemented new guidelines and rules to address the issues that are present. We as a new board are aware of the mistakes and over looks of the past administration and continuing to improve the said matters. The following answers/statements are to the recommendations that the Louisiana State Auditors suggested we should implement into our new administration.

- 1) We have in place a set of checks and balances when payments are authorized. Payments made are strictly used for the better or necessity of the fire district.
- 2) We have hired a third party accounted to generate monthly financial statements and other reports. The documents that are prepared are issued at the following board meetings, where all district board members over look documents and sign off.
- 3) We are aware we are not in compliance with the state law addressing obtaining debt without State Bond Commission. As a new board and not truly understand all laws and legal process of the fire district and we are addressing this matter. We are working to have all debt that the fire district has, approved by the state bond commission as soon as possible.
- 4) We have hired a third party to handle all financial matter pertaining to audits. Paper work will be done as required by state law to conduct financial audits by third party financial group.
- 5) All board meetings as of Jan-1-2021/present are conducted in order with Louisiana state law.
- 6) As of Jan-1-2021, Catahoula Fire District 4 board members are appointed by the governing body of the parish, Catahoula Parish Police Jury.