



MICHAEL J. "MIKE"
WAGUESPACK, CPA

Report Highlights

Fire Protection District No. 4 of the Parish of Catahoula

Audit Control # 50200034

Investigative Audit Services • February 2022

Why We Conducted This Audit

We initiated this audit after receiving complaints that former Fire Chief Robert Squyres used public funds for his personal benefit.

What We Found

- Mr. 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.
- 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.
- 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.
- 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.

View the full report, including management's response, at www.la.gov.