



Report Highlights

St. Tammany Parish Fire Protection District No. 7 (District 7)

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Investigative Audit Services • April 2023

Why We Conducted This Audit

In July 2022, the Louisiana Legislative Auditor (LLA) received a complaint indicating District 7's former administrative assistant failed to deduct appropriate funds from her payroll checks for health insurance premiums. LLA initiated this investigative audit to determine the validity of this complaint.

What We Found

District 7 failed to withhold payroll deductions for full amounts full-time employees (FTEs) owed for their dependents and/or spouses' health, dental, and vision insurance coverage and, instead, paid the premiums itself. As a result, four employees were overpaid an aggregate of \$17,597 over an eight-year, one-month period (from March 2014 to April 2022). District 7 Administrative Assistant Lisa Polk was responsible for calculating all payroll deductions, including her own. Records show that Ms. Polk failed to: (1) deduct the appropriate amounts owed by employees, including herself; (2) recalculate the deductions after annual premium increases; and (3) make any deductions for one employee. By failing to deduct the appropriate amounts for dependents and/or spouses' insurance premiums, Ms. Polk overpaid four FTEs and may have violated the Louisiana constitution, which prohibits the donation of public funds, and state law.

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