

TANGIPAHOA PARISH COUNCIL – PARISH LANDFILL



INVESTIGATIVE AUDIT
ISSUED FEBRUARY 15, 2017

**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

February 15, 2017

**THE HONORABLE ROBBY MILLER, PRESIDENT,
AND MEMBERS OF THE PARISH COUNCIL
TANGIPAOA PARISH GOVERNMENT**
Amite, Louisiana

We have audited certain transactions of the Tangipahoa Parish Landfill. 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 21st Judicial District of Louisiana and others as required by law.

Respectfully submitted,

Daryl G. Purpera, CPA, CFE
Legislative Auditor

DGP/aa

TANGIPAOAPARISHLANDFILL

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EXECUTIVE SUMMARY

Scrap Metal Payments Not Deposited

Tangipahoa Parish Government's former Landfill Manager, Mr. Terrance Stewart, may have violated state law by personally receiving \$18,533 from the sale of Parish-owned scrap metal to Hwy. 16 Scrap Yard, L.L.C. from April 2013 to April of 2016. Parish records show that the Parish did not receive payment from Hwy. 16 Scrap Yard, L.L.C. for \$27,681 in scrap metal sale tickets.

Unpaid Dumping Fees

Mr. Terrance Stewart, Tangipahoa Parish Landfill Manager, allowed a contractor to dispose of roofing debris at the Parish Landfill without paying a fee. Parish records show that \$49,330 that should have been collected was not. In addition, the contractor claimed he paid Mr. Stewart a reduced fee in cash instead of paying the required fee to the Landfill. Mr. Stewart may have violated state law by not charging the required fees and may have accepted cash payments from a contractor that were not deposited in Parish bank accounts.

BACKGROUND AND METHODOLOGY

Tangipahoa Parish is located in southeast Louisiana and has a population of 121,097 (2010 Census). The Parish is governed by a “council-president” form of government that consists of 10 elected council members representing the various districts within the parish and an elected Parish President. The Parish operates a landfill for parish residents’ use to dispose of household waste and other refuse, such as construction materials and household appliances. The Parish Landfill (Landfill) is funded through ad valorem taxes and user fees residents and contractors pay to dispose of certain types of refuse.

The user fees depend on where a resident lives and/or the type of refuse disposed. For example, the Parish’s rural residents are charged a fee on their property taxes and, therefore, do not pay a user fee when they dispose of trash at the Landfill.

When a rural resident makes a trip to the Landfill to dispose of their trash, the description of “Rural Resident – Active” is used on the scale ticket, and the rate is set at \$0.00/ ton. However, if the refuse is construction debris or roofing materials, a fee is assessed regardless of where the citizen lives. An ordinance was passed in 2009 to allow citizens to obtain a permit to dispose of roofing materials at a reduced price. The purpose of this ordinance was to encourage citizens to dispose of roofing materials in the Landfill rather than improperly disposing of the material.

Landfill users also dispose of scrap metal, which includes household appliances (e.g., refrigerators, washers, and dryers). Landfill employees separate the scrap metal and typically sell it to an area scrap yard. Beginning in April 2013, the Landfill sold all of its scrap metal to Hwy. 16 Scrap Yard, L.L.C.

We started our audit after receiving complaints concerning certain Landfill transactions. This audit was initiated to determine the validity of those complaints. The procedures performed during this audit included:

- (1) interviewing Landfill employees and other persons, as appropriate;
- (2) examining selected Landfill documents and records;
- (3) gathering and examining external parties’ documents and records; and
- (4) reviewing applicable state laws and regulations.

FINDINGS AND RECOMMENDATIONS

Scrap Metal Payments Not Deposited

Tangipahoa Parish Government's former Landfill Manager, Mr. Terrance Stewart, may have violated state law^{1,2,3} by personally receiving \$18,533 from the sale of Parish-owned scrap metal to Hwy. 16 Scrap Yard, L.L.C. from April 2013 to April of 2016. Parish records show that the Parish did not receive payment from Hwy. 16 Scrap Yard, L.L.C. for \$27,681 in scrap metal sale tickets.

Tangipahoa Parish Government (Parish) operates a landfill that accepts scrap metal from parish residents, such as refrigerators and laundry appliances. Mr. Terrance Stewart became the Parish Landfill Manager in 2011.

The Louisiana Administrative Code⁴ requires landfills remove scrap metal (white goods) every 30 days to reduce the volume of waste dumped in the landfill. According to Parish records, the Parish sold all of the Landfill's scrap metal to Hwy. 16 Scrap Yard, L.L.C. (Hwy. 16 Scrap Yard) from April 2013 to April 2016.

Some uncollected scrap metal sales to Hwy. 16 Scrap Yard were identified during the Parish's annual audit. This resulted in Parish employees reviewing the Landfill's records from 2014 to 2016 involving Hwy. 16 Scrap Yard. The Parish found \$15,389 of uncollected scrap metal sales and sent an invoice to Hwy. 16 Scrap Yard. Keith Barr, owner of Hwy. 16 Scrap Yard, stated that he had not looked at the Parish's invoice; however, if he received an invoice he must not have paid the Parish. We reviewed additional Parish records from 2013 and found an additional \$12,292 in uncollected scrap metal sales to Hwy. 16 Scrap Yard.

We spoke to Mr. Barr again and he changed his previous statement and asserted that he paid Mr. Stewart cash for some of the scrap metal Hwy. 16 Scrap Yard purchased from the Landfill. He also stated that Hwy. 16 Scrap Yard had paid either the Landfill or Mr. Stewart for all scrap metal purchased from the Landfill. Mr. Barr said that, on several occasions, Mr. Stewart returned a check made payable to the Landfill from Hwy. 16 Scrap Yard and asked for cash or a check to be written to him personally. Mr. Barr further explained that Mr. Stewart told him that the scrap metal was not the Parish's property. Mr. Barr said that he paid Mr. Stewart as Mr. Stewart directed because he was the manager of the Landfill. Mr. Barr further stated that he paid for all of the scrap metal Hwy. 16 Scrap Yard removed from the Landfill. Mr. Barr explained that when he received the invoice from the Parish, he spoke to Mr. Stewart, and it was his understanding that Mr. Stewart was going to pay it. However, after Mr. Stewart had retained an attorney, he realized something was not right.

According to Mr. Barr, Mr. Stewart contacted him when the Landfill had a load of scrap metal ready to be picked up. Mr. Barr stated that, after he was contacted, he sent a truck to the Landfill to pick up the scrap metal. The weight of the scrap metal was documented on Landfill scale tickets, and a copy was provided to the Hwy. 16 Scrap Yard driver that picked up the scrap

metal. Mr. Barr further stated that Mr. Stewart usually visited him at his business a few days later to collect the payment for the scrap metal.

We met with Mr. Stewart and discussed the \$27,681 in unpaid scrap metal invoices. Mr. Stewart stated that Mr. Barr must not have paid the Parish for the scrap metal if there were no deposits to the Parish bank account. Mr. Stewart told us that he never received cash from Mr. Barr or Hwy. 16 Scrap Yard. However, Hwy. 16 Scrap Yard's bank statements show \$18,533 of checks were made payable to Mr. Stewart and were subsequently negotiated. The signature on the back of the checks appears to be Mr. Stewart's.

We reviewed Hwy. 16 Scrap Yard's records and found copies of checks payable to the Landfill that match Landfill scale ticket dates, times, and weights. However, several of the checks payable to "Tangipahoa Parish Landfill" had "void" written on the checks and were not negotiated. We also found checks in the same amount as the voided check made payable to "Terrance Stewart" dated within days of the original check payable to the Tangipahoa Parish Landfill. In other instances, we found (1) checks payable to "Tangipahoa Parish Landfill" that were not negotiated and (2) handwritten notes indicating cash was paid for some of Parish's scrap metal on Hwy. 16 Scrap Yard's documentation. Some examples of Hwy. 16 Scrap Yard's documentation are explained below, and the documents are included as Attachments A, B, and C.

- A. An April 21, 2014 Landfill scale ticket No. 452043 indicates 13,460 pounds of outbound scrap metal was picked up by a driver from Hwy. 16 Scrap Yard. The documentation presented by Hwy. 16 Scrap Yard indicates "Tangipahoa Parish Landfill" as the customer and the weight of scrap metal at 13,460 pounds with a price of \$942.20. Mr. Stewart signed Hwy. 16 Scrap Yard's records and check No. 11823 payable to Terrance Stewart in the amount of \$942.20, which appears to have been negotiated by Mr. Stewart on April 25, 2014.
- B. A June 9, 2014 Landfill scale ticket No. 455385 indicates 26,780 pounds of outbound scrap metal was picked up by a driver from Hwy. 16 Scrap Yard. The documentation presented by Hwy. 16 Scrap Yard indicates "Tangipahoa Parish Landfill" as the customer and the weight of the scrap metal at 26,780 pounds with a price \$1,673.75. The document was signed by Mr. Stewart. Hwy. 16 Scrap Yard's bank records show checks payable to both the Tangipahoa Parish Landfill (\$700) and Mr. Stewart (\$973.75) totaling \$1,673.75 within a week of the date the scrap metal was picked up. The \$700 check payable to the "Tangipahoa Parish Landfill" was never negotiated. However, the \$973.75 check payable to "Terrance Stewart" appears to have been negotiated by Mr. Stewart on June 13, 2014.
- C. In January 2015, Hwy. 16 Scrap Yard submitted a bid for a "yellow fuel truck" owned by the Parish and located at the Landfill. Mr. Barr provided us with a bid for \$8.00 per hundred pounds of scrap metal and a copy of a \$1,091.20 check payable to Tangipahoa Parish Landfill with "Fuel Truck Scrap" written in the memo line. Hwy. 16 Scrap Yard's bank records show this check was not

negotiated. We also found “PD CASH” handwritten on Hwy. 16 Scrap Yard’s documentation. The tow truck driver that picked up the fuel truck from the Landfill stated that the truck was delivered to Hwy. 16 Scrap Yard. However, the Parish’s “Fixed Assets” inventory completed by Mr. Stewart, dated April 4, 2016, indicates the status of the yellow fuel truck is active.

If Mr. Stewart personally received \$18,533 from Hwy. 16 Scrap Yard for Landfill scrap metal, Mr. Stewart may have violated state law.^{1,2,3}

Unpaid Dumping Fees

Mr. Terrance Stewart, Tangipahoa Parish Landfill Manager, allowed a contractor to dispose of roofing debris at the Parish Landfill without paying a fee. Parish records show that \$49,330 that should have been collected was not. In addition, the contractor claimed he paid Mr. Stewart a reduced fee in cash instead of paying the required fee to the Landfill. Mr. Stewart may have violated state law^{1,2,3} by not charging the required fees and may have accepted cash payments from a contractor that were not deposited in Parish bank accounts.

According to Mr. Stewart, all contractors or users disposing of construction refuse or roofing materials are assessed a fee per ton to dump at the Landfill. He stated that all contractors and roofers should pay to dump at the commercial rate. The fee for “commercial” waste increased from \$28 per ton in 2013 to \$35 per ton in 2016.

According to Landfill employees, Mr. Stewart instructed them not to charge a fee to one contractor, Mr. Paz Lopez. Parish records show that Mr. Lopez made 331 trips to the Landfill and dumped roofing materials but was not charged the required fee. Mr. Stewart denied instructing employees to allow Mr. Lopez to dispose of construction materials without a fee and stated that this contractor was allowed to dump one time without a fee because Mr. Lopez stated that the roofing materials were from his home, and he should be able to dump it for free.

Mr. Stewart further stated that sometimes you must give people the benefit of the doubt and he may have told his employees one time to let Mr. Lopez dispose of roofing debris without paying the fee. However, all five Tangipahoa Parish Landfill scale employees stated that Mr. Stewart told them on separate occasions not to charge a fee to Mr. Lopez. The following chart shows the number of times Mr. Lopez dumped each year and the fees that he should have paid.

Mr. Lopez’s Commercial Waste Disposal at Parish Government Landfill				
Year	Total Number of Trips	Total Tons Disposed	Payment Due to Landfill	Paid to Landfill
2013	63	283	\$7,971	\$0.00
2014	32	120	3,475	0.00
2015	104	422	14,178	0.00
2016	132	677	23,706	0.00
Total	331	1,502	\$49,330	\$0.00

Mr. Lopez refused to meet with us in person; however, we spoke with him on the telephone, and he stated that the Parish Landfill Manager (Mr. Stewart) asked to be paid \$50 for each trip instead of paying Landfill employees based on the weight when he visited the Landfill. Mr. Lopez stated that because this man (Mr. Stewart) was the Landfill Manager, he thought that it was okay to pay him directly. In addition, Mr. Lopez said he met the Landfill Manager (Mr. Stewart) at a gas station or at a restaurant to pay him the \$50 per trip dumping fee. The two Landfill employees who are responsible for the daily deposits stated that Mr. Stewart never brought them cash to add to a deposit. If Mr. Lopez’s statements are correct, he paid Mr. Stewart \$16,550 in cash to dispose of construction waste instead of paying the \$49,330 fee that is usually charged when 1,502 tons of construction debris is disposed of at the Parish Landfill.

According to Parish records, Mr. Lopez stopped visiting the Landfill a few days after our investigation started. Mr. Lopez stated that the Landfill Manager (Mr. Stewart) told him that the auditors would find him and ask him questions, and he should tell the auditors that he did not know him. If Mr. Stewart improperly directed Landfill employees to allow Mr. Lopez to dispose of roofing materials without paying a fee and accepted cash from Mr. Lopez, he may have violated state law.^{1,2,3}

Recommendations

The Tangipahoa Parish Government should:

- (1) consult with legal counsel to determine the appropriate actions to be taken:
 - a. to recover funds paid directly to Mr. Stewart, and
 - b. to recover any unpaid user fees for the commercial dumping and unpaid scale tickets for scrap metal;
- (2) obtain quotes for scrap metal sales;
- (3) adopt a policy outlining the procedures to account for all outgoing scrap metal sales as an accounts receivable;
- (4) ensure all future payments for scrap metal sales are received; and
- (5) ensure all contractors are paying the appropriate user fees per ton of refuse dumped at the landfill.

ATTACHMENTS

Attachment A

Tangipahoa Parish Council
 P.O. BOX 309
 Amite, Louisiana 70422

000331 Tangipahoa Parish Rural

SITE	TICKET	GRID	WEIGHMASTER			
02	452043	CELL12-E2	J.W.			
DATE IN	DATE OUT	TIME IN	TIME OUT	VEHICLE	ROLL OFF	
04/21/14	04/21/14	16:00	16:35			
REFERENCE			ORIGIN			
HWY16			TANGIPAHOA PARISH			

Scale 1 Gross Wt.	53500	LB	Outbound	Cash ticket
Scale 2 Tare Wt.	40040	LB		
Net Weight	13460	LB		

QTY.	UNIT	DESCRIPTION	RATE	EXTENSION	FEE	TOTAL
6.73	TON	Scrap Metal-Outbound	0.00	0.00	0.00	0.00

I hereby certify under penalty of law that the information provided is true to the best of my knowledge. This material does not contain any hazardous or unacceptable materials.

comment JW

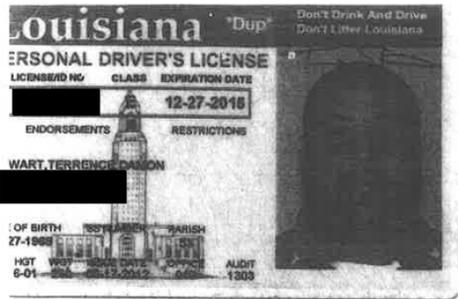
NET AMOUNT
0.00
TENDERED
CHANGE
CHECK NO.

WWW31 TO REORDER CONTACT CAROLINA SOFTWARE (910) 799-6767

SIGNATURE

Sydney

Attachment A (Cont.)



HWY. 16 SCRAP YARD 24186 HWY. 16 AMITE, LOUISIANA 985-747-1283

DATE 9/21/14

NAME TANGIPAHOA PARISH ID. LANDFILL STATE LA EXP. DATE / /

VEHICLE TICKET 452043 YEAR TAG EXP. DATE / /

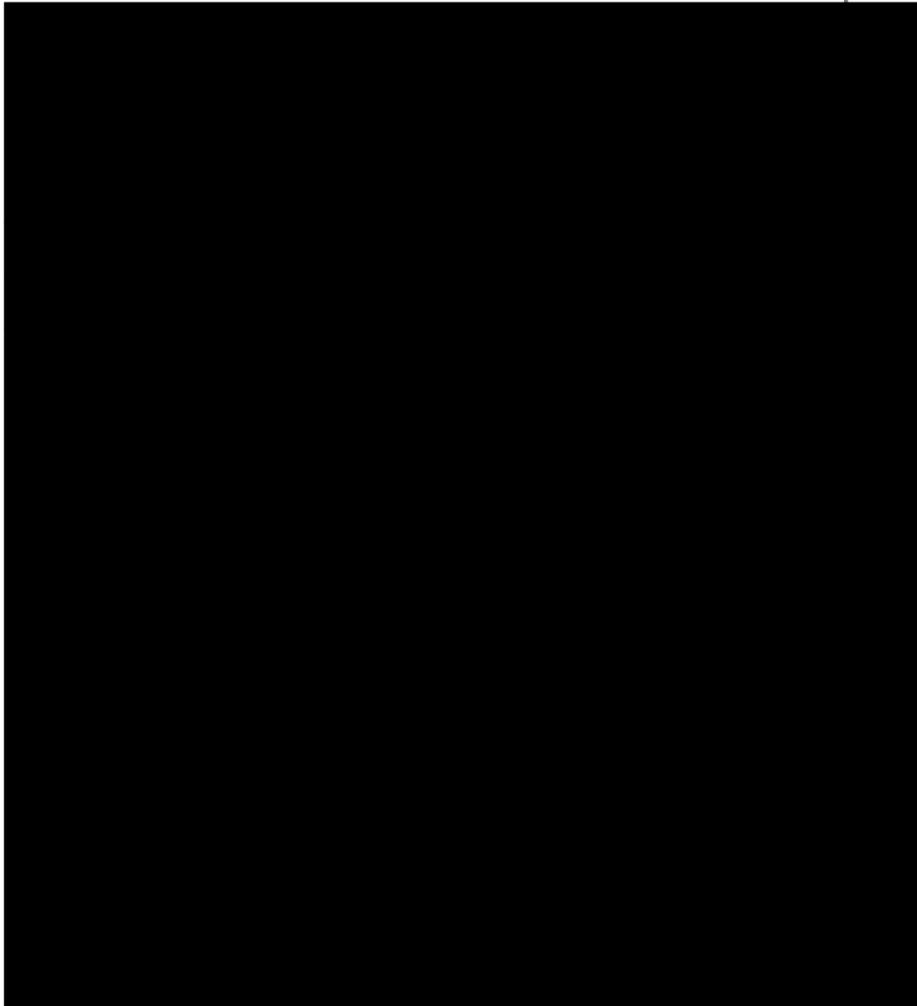
ITEM	WEIGHT	PRICE	ITEM	WEIGHT	PRICE
IRON			C. COPPER RAD.		
MIX			D. COPPER RAD.		
LIGHT WEIGHT X	13460	942.20	CLEAN BRASS		
CLEAN ALUM.			DIRTY BRASS		
DIRTY ALUM.			CLEAN S.S.		
CLEAN CAST ALUM.			DIRTY S.S.		
DIRTY CAST ALUM			SOFT LEAD		
C. ALUM WHEELS			ELECT. MOTORS		
D. ALUM WHEELS			STARTERS / ALT.		
C. ALUM RAD.			A/C COMP.		
D. ALUM RAD			BATTERIES		
# 1 COPPER			CARS		
# 2 COPPER			CATALYTIC CONV.		
D. COPPER WIRE			ALUM CANS		
C. A/C COILS			C. SHEET COPPER		
D. A/C COILS					

I CHOOSE TO BE UNLOADED BY HWY 16 SCRAPYARD LLC AND RELEASE THEM OF ANY LIABILITY OR DAMAGES TO MY EQUIPMENT OR MYSELF. I ALSO STATE THAT THE SAID PROPERTY HAS BEEN PAID FOR AND IS OWNED BY ME. FREE OF ANY LIENS OR ENCUMBRANCES WHATSOEVER. AND THAT I AM DULY AUTHORIZED TO SELL SAME

TOTAL 942.20 (RIGHT THUMB PRINT) SIGNATURE TESB

check #11823

Attachment A (Cont.)



HWY 16 SCRAP YARD, LLC

11823

BALANCE BROUGHT FORWARD

DATE 4/25/14
PAY TO Terrence Stewart
FOR Derep

DEPOSITS

TOTAL	942	20
THIS CHECK		
OTHER TRANS +/-		
BALANCE		

TAX DEDUCTIBLE

809-01-01-D

Attachment A (Cont.)

FLORIDA PRECHECKS BANK
11823
43854782423 301 44 04/25/14

Check: 11823 Amount: \$942.20 Date: 4/25/2014
Run: 95, Batch: 32, Seq: 39, Source: Check21 Import

11823
IN FRONT
DATE 4/25/14
AMOUNT \$ 942.20
PAY TO THE ORDER OF Transpore Shredding
11823
Florida Prechecks Bank
Lak 30

HWY 16 SCRAP YARD, LLC
24180 HIGHWAY 16
MARTIN, LA 70052

Check: 11823 Amount: \$942.20 Date: 4/25/2014
Run: 95, Batch: 32, Seq: 39, Source: Check21 Import

Attachment B

Tangipahoa Parish Council
 P.O. Box 309
 Amite, Louisiana 70422

000331 Tangipahoa Parish Rural

SITE	TICKET	GRID	WEIGHMASTER		
02	455385	CELL12-P2	C.J.		
DATE IN	DATE OUT	TIME IN	TIME OUT	VEHICLE	ROLL OFF
06/09/14	06/09/14	09:33	10:33		
REFERENCE			ORIGIN		
SCRAP			TANGIPAHOA PARISH		

Scale 1 Gross Wt.	66860	HB	Outbound - Cash ticket			
Scale 1 Tare Wt.	40080	LB				
Net Weight	26780	LB				
QTY	UNIT	DESCRIPTION	RATE	EXTENSION	FEE	TOTAL
13.39	TON	Scrap Metal-Outbound	0.00	0.00	0.00	0.00

I hereby certify under penalty of law that the information provided is true to the best of my knowledge. This material does not contain any hazardous or unacceptable materials.

comment CT

NET AMOUNT
0.00
TENDERED
CHANGE
CHECK NO.



WWW1 TO REORDER CONTACT CAROLINA SOFTWARE (910) 799-6761

SIGNATURE

Attachment B (Cont.)

HWY. 16 SCRAP YARD 24186 HWY. 16 AMITE, LOUISIANA 985-747-1283

DATE 6/10/14

NAME TANGIPAHO PARISH ID. 2 AND FILL STATE _____ EXP. DATE / /

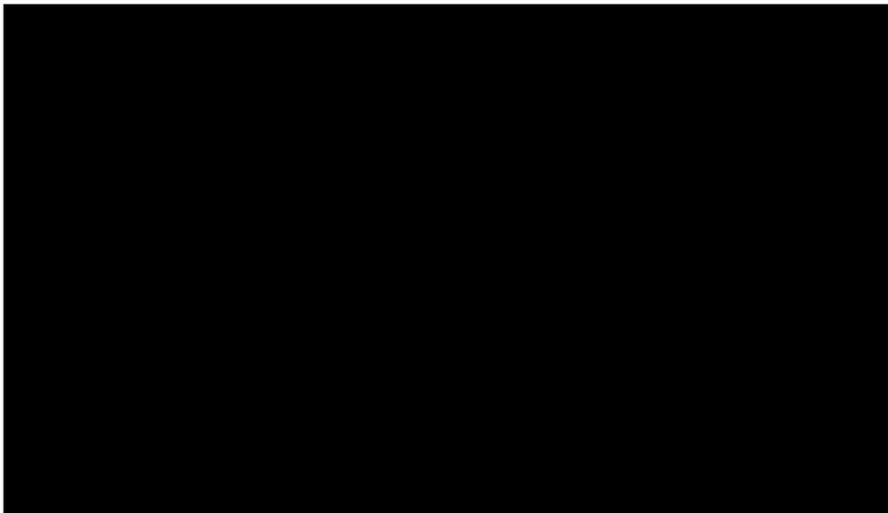
VEHICLE HWY 16 YEAR _____ TAG _____ EXP. DATE / /

ITEM	WEIGHT	PRICE	ITEM	WEIGHT	PRICE
IRON			C. COPPER RAD.		
MIX			D. COPPER RAD.		
LIGHT WEIGHT	<u>26780</u>	<u>1,673.75</u>	CLEAN BRASS		
CLEAN ALUM.			DIRTY BRASS		
DIRTY ALUM.			CLEAN S.S.		
CLEAN CAST ALUM.			DIRTY S.S.		
DIRTY CAST ALUM			SOFT LEAD		
C. ALUM WHEELS			ELECT. MOTORS		
D. ALUM WHEELS			STARTERS / ALT.		
C. ALUM RAD.			A/C COMP.		
D. ALUM RAD			BATTERIES		
# 1 COPPER			CARS		
# 2 COPPER			CATALYTIC CONV.		
D. COPPER WIRE			ALUM CANS		
C. A/C COILS			C. SHEET COPPER		
D. A/C COILS					

I CHOOSE TO BE UNLOADED BY HWY 16 SCRAPYARD LLC AND RELEASE THEM OF ANY LIABILITY OR DAMAGES TO MY EQUIPMENT OR MYSELF. I ALSO STATE THAT THE SAID PROPERTY HAS BEEN PAID FOR AND IS OWNED BY ME. FREE OF ANY LIENS OR ENCUMBRANCES WHATSOEVER. AND THAT I AM DULY AUTHORIZED TO SELL SAME

TOTAL \$ 1,673.75 (RIGHT THUMB PRINT) SIGNATURE FSB
- 700.00
973.75 CK# 12183

Attachment B (Cont.)



0432-

HWY 16 SCRAP YARD, LLC **12182**

		BALANCE BROUGHT FORWARD	
DATE	6-11-14		
PAY TO	TANGIPAHOA PARISH LANDFILL	DEPOSITS	
FOR	SCRAP		
		TOTAL	
		THIS CHECK	700 00
		OTHER TRANS +/-	
TAX DEDUCTIBLE <input type="checkbox"/>		BALANCE	

Bank records for Hwy 16 Scrap Yard, LLC show that check No. 12182 did not clear the bank account as of October 31, 2016

809-01-01-D

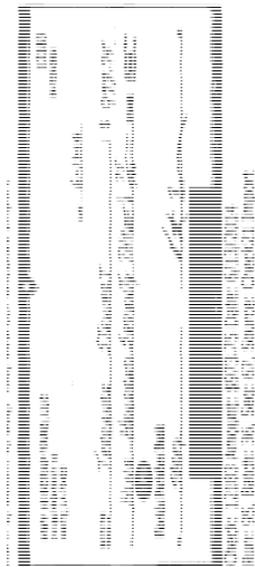
HWY 16 SCRAP YARD, LLC **12183**

		BALANCE BROUGHT FORWARD	
DATE	6-11-14		
PAY TO	TERRANCE STEWARD	DEPOSITS	
FOR	SCRAP		
		TOTAL	
		THIS CHECK	973 75
		OTHER TRANS +/-	
TAX DEDUCTIBLE <input type="checkbox"/>		BALANCE	

Attachment B (Cont.)



Charge: 01163 Longitude: 493231 Name: 01112014
Date: 05, Batch: 06, Seq: 67, Source: Chemical Import



Charge: 01163 Longitude: 493231 Name: 01112014
Date: 05, Batch: 06, Seq: 67, Source: Chemical Import

Attachment C

Bid from Tangipahoa Landfill @ \$8.00 per hundred

Bank records for Hwy 16 Scrap Yard, LLC show that check No. 13420 did not clear the bank account as of October 31, 2016. There is also a note on the next page written by a Hwy 16 Scrap Yard employee that states cash was paid for the yellow fuel truck.

12:56PM 01/19/2015
14240 LB GROSS
- 602 TIRES
13640

Yellow fuel truck
from Landfill

HWY. 16 SCRAP YARD 24186 HWY. 16 AMITE, LOUISIANA 985-747-1283

NAME _____ ID _____ STATE _____ EXP. DATE ____/____/____
VEHICLE _____ YEAR _____ TAG _____ EXP. DATE ____/____/____

ITEM	WEIGHT	PRICE	ITEM	WEIGHT	PRICE
IRON			C. COPPER RAD.		
MIX	13640	750.20	D. COPPER RAD.		
LIGHT WEIGHT	14240	1091.20	CLEAN BRASS		
CLEAN ALUM			DIRTY BRASS		

HWY 16 SCRAP YARD, LLC
24186 HIGHWAY 16
AMITE, LA 70422

13420
84-7024/2654

DATE 1-21-15

PAY TO THE ORDER OF TANGIPAHOA PARISH LAND FILL \$ 1,091.20

ONE THOUSAND NINETY ONE & 20/100

DOLLARS Security features included. Details on back.

FPB
Florida Parishes Bank
FOR FUEL TRUCK SCRAP

[Signature]

I CHOOSE TO BE UNLOADED BY HWY 16 SCRAPYARD LLC AND RELEASE THEM OF ANY LIABILITY OR DAMAGES TO MY EQUIPMENT OR MYSELF. I ALSO STATE THAT THE SAID PROPERTY HAS BEEN PAID FOR AND IS OWNED BY ME. FREE OF ANY LIENS OR ENCUMBRANCES WHATSOEVER. AND THAT I AM DULY AUTHORIZED TO SELL SAME

TOTAL \$1091.20 (RIGHT THUMB PRINT) SIGNATURE _____

Attachment C (Cont.)

12:56PM 01/14/2013
 13640
 - 600 TIRE S
 13640

*Yellow fuel truck
 from land field*

HWY. 16 SCRAP YARD 24186 HWY. 16 AMITE, LOUISIANA 985-747-1283

NAME _____ ID. _____ STATE _____ EXP. DATE ____/____/____

VEHICLE _____ YEAR _____ TAG _____ EXP. DATE ____/____/____

ITEM	WEIGHT	PRICE	ITEM	WEIGHT	PRICE
IRON			C. COPPER RAD.		
MIX	13640	750.20	D. COPPER RAD.		
LIGHT WEIGHT	14240	1091.20	CLEAN BRASS		
CLEAN ALUM.			DIRTY BRASS		
DIRTY ALUM.			CLEAN S.S.		
CLEAN CAST ALUM.			DIRTY S.S.		
DIRTY CAST ALUM			SOFT LEAD		
C. ALUM WHEELS			ELECT. MOTORS		
D. ALUM WHEELS			STARTERS / ALT.		
C. ALUM RAD.			A/C COMP.		
D. ALUM RAD			BATTERIES		
# 1 COPPER			CARS		
# 2 COPPER			CATALYTIC CONV.		
D. COPPER WIRE			ALUM CANS		
C. A/C COILS			C. SHEET COPPER		
D. A/C COILS					

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TOTAL \$ 1091.20 (RIGHT THUMB PRINT) SIGNATURE _____

PD CASH

OK 13420

Attachment C (Cont.)

04/04/2016 MON 12:04 FAX

001/009



SOLID WASTE DIVISION

Fax Cover Sheet

Terrance Stewart

*Solid Waste Division
Superintendent*

Connie Henry

*Solid Waste Division
Office Manager*

Donnie Colona

*Solid Waste Division
Foreman*

- From:
- Terrance Stewart, Superintendent
 - Connie Henry, Office Manager
 - Donnie Colona, Foreman
 - Jason Williams, Methane Gas Technician
 - Scale Attendant

To: Jill D Arena

Fax Number: 985 748-5936

Date: 4-4-16

Subject: Fixed Assets

Comments:

Tangipahoa Parish Regional Solid Waste Facility
 Post Office Box 309, Amite, Louisiana 70422
 985-878-4403 • FAX: 985-878-2361
 terrance@tangipahoa.org • connie@tangipahoa.org • donnie@tangipahoa.org

Attachment C (Cont.)

04/04/2016 MON 12:04 FAX

002/009

Tangipahoa Parish Government
 FIXED ASSETS MASTER BY ASSET NUMBER
 ASSET COST -\$ 0.00 TO \$999,999,999.99
 01/01/2015 TO 12/31/2015

ASSET NUMBER	DESCRIPTION	BAR CODE	STATUS	ASSET GROUP	SERIAL NUMBER	ACQUIRED	IN SERV	COST
				BUILDING	MANUF/MODEL			
10175	Checked 12-16-15 BUILDING MAINTANCE BLDG. LANDFILL HANO R	12-16-15	T.S. ACTIVE	2000 Buildings		12/31/1986	12/31/1986	65,000.00
10200	Checked 12-16-15 PUMP LIFT AERATORS BAFFLES	12-16-15	T.S. ACTIVE	3000 Equipment		12/31/1988	12/31/1988	17,255.00
12455	Checked 12-16-15 JD 670CH MOTOR GRADER	12-16-15	T.S. ACTIVE	3000 Equipment	DW670CH586038	08/15/2003	08/15/2003	106,079.00
12819	Checked 12-16-15 MOTOR - JOHNSON OUTBOARD	12-16-15	T.S. ACTIVE	3000 Equipment	4013555	07/25/1996	07/25/1996	1,050.00
20019	Checked 12-16-15 2004 DODGE RAM TRUCK	12-16-15	T.S. ACTIVE	4000 Licensed Vehicles	3D7KA28D54G205748 DODGE 2005 3/4 TON 2500 CREW CAB	03/18/2004	03/18/2004	16,777.00
20029	Checked 12-16-15 1992 Chevrolet Kodiak Fuel Truck	12-16-15	T.S. ACTIVE	3000 Equipment	IGBM7H1JKNJ106514	02/13/2004	02/13/2004	12,000.00
20056	Checked 12-16-15 TS100 A NEW HOLLAND TRACTOR 5-528 LANDFILL	12-16-15	T.S. ACTIVE	3000 Equipment	ACP224528	09/21/2004	09/21/2004	24,750.00
20126	Checked 12-16-15 JOHN DEERE 80C EXCAVATOR 4-425 LANDFILL	12-16-15	T.S. ACTIVE	3000 Equipment	FF080CX011425 80 C	03/10/2005	03/10/2005	69,563.60
20193	Checked 12-16-15 TRACTOR - NEW KUBOTA M9000 4/WD	12-16-15	T.S. ACTIVE	3000 Equipment	53659	05/04/2001	05/04/2001	31,860.00
20194	Checked 12-16-15 TRACTOR - 1999 KABOTA L 3010	12-16-15	T.S. ACTIVE	3000 Equipment	61881	07/16/1999	07/16/1999	14,947.00
20234	Checked 12-16-15 HP LASERJET 2420 PRINTER	12-16-15	T.S. ACTIVE	5000 Office Equipment &		01/23/2006	01/23/2006	725.00
20262	Checked 12-16-15 PUMP	12-16-15	T.S. ACTIVE	3000 Equipment	50932-001 STATE	04/13/2006	04/13/2006	3,500.00
20263	COMPUTER P4 8GHz ?		ACTIVE	5000 Office Equipment &		07/06/2006	07/06/2006	1,373.00
20540	Checked 12-16-15 JOHN DEERE 750C	12-16-15	ACTIVE	3000 Equipment	T0750CX912061	12/01/2006	12/01/2006	110,000.00
20541	Checked 12-16-15 FLAT BOAT	12-16-15	ACTIVE	3000 Equipment	BUJ619D9D607	12/07/2006	12/07/2006	579.00
20626	Checked 12-16-15 FORKLIFT	12-16-15	ACTIVE	3000 Equipment	A814V01722T	02/02/2007	02/02/2007	4,000.00
20632	DODGE DURANGO '07 - Steve Jackson Vehicle, parked at arena Permit office		ACTIVE	4000 Licensed Vehicles	1D8HD38P47F569548	06/07/2007	06/07/2007	17,907.00

LEGAL PROVISIONS

¹ **Louisiana Revised Statute (La. R.S.) 14:67(A)** states, 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.”

² **La. R.S. 14:134** states, 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...”

³ **La. R.S. 42:1461(A)** states, in part, “...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.”

⁴ **Louisiana Administrative Code 33:VII.711.D.5.a** states, “White goods may be stored in a unit separate from other solid wastes and shall be removed every 30 days. The facility shall maintain a log of dates and volumes of white goods removed from the facility.”

APPENDIX A

Management's Response



February 6, 2017

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Tangipahoa Parish Council - Landfill

Dear Mr. Pupera,

First, I would like to thank you and your staff for the time and attention in this matter. Everyone we encountered during this investigation was more than helpful and professional throughout.

The Tangipahoa Parish Administration, Council Chairman Lionel Wells and Past Chairman Bobby Cortez reviewed the draft report with your staff. After further discussion by us, we agree with the recommendations of your report. On behalf of Parish Government, Administration and Council, we submit the following responses to your recommendations.

Recommendation #1

Consult with legal counsel to determine the appropriate actions to be taken:

I have consulted with our District Attorney, Scott Perrilloux. The parish will seek to recover any fees that are due.

Recommendation #2 – 4

Obtain Quotes for Scrap Metal Sales; Adopt a policy outlining the procedures to account for all outgoing scrap metal sales as an accounts receivable; Ensure all future payments for scrap metal sales are received:

Effective June 10, 2016, Tangipahoa Parish Government adopted procedures for disposal of scrap material. These procedures have been implemented to ensure internal controls over collection of receipts for scrap metal sales.

Recommendation # 5

Ensure all contractors are paying the appropriate user fees per ton of refuse dumped at the landfill:

Procedures have been put in place to ensure user fees are being appropriately charged. The parish will conduct random sampling of customer billings and will maintain a daily activity log.

Thanks again for your investigation into this matter.

Sincerely,


Robby Miller, Parish President

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Trent Forrest
DISTRICT 1

James Bailey
DISTRICT 2

Louls "Nick" Joseph
DISTRICT 3

Carlo S. Bruno
DISTRICT 4

H. C. "Buddy" Ridgel
DISTRICT 5

Emile "Joey" Mayeaux
DISTRICT 6

Lionell Wells
DISTRICT 7

David P. Vial
DISTRICT 8

Harry Lavine
DISTRICT 9

Bobby Cortez
DISTRICT 10