

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 11 -  
SPRINGHILL



INVESTIGATIVE AUDIT  
ISSUED FEBRUARY 12, 2020

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LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

February 12, 2020

**DANIEL BARNARD, PRESIDENT  
AND MEMBERS OF THE BOARD OF COMMISSIONERS  
WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 11 – SPRINGHILL  
Springhill, 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.

We found that, between January 2017 and March 2019, the former fire chief paid himself \$24,430 in excess compensation. The excess compensation consisted of \$16,930 in overtime and extra duty payments for which adequate documentation could not be found and \$7,500 from a pay increase for which no authorization could be found. By paying himself the excess compensation without appropriate documentation and/or board authority, the former chief may have violated state law.

In addition, the former chief spent \$1,769 of the Fire District's money to buy auto parts for his personal use between June 2016 and May 2018. He also failed to pay \$185 in sales taxes for those purchases because he used the District's tax-exempt status to make them. By using district funds to buy the parts and service items for personal use and failing to pay sales taxes on personal purchases, the former chief may have violated state law.

We found as well that the former chief held two full-time government positions simultaneously, which is a violation of state law. Records showed the former chief held that position from September 2012 to March 2019, and, between July 2017 and March 2018, also was employed as a full-time deputy with the Webster Parish Sheriff's Office.

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.

Daniel Barnard, President  
and Members of the Board of Commissioners  
Webster Parish Fire Protection District No. 11 – Springhill  
Springhill, Louisiana  
February 12, 2020  
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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 26th Judicial District of Louisiana and others as required by law.

Respectfully submitted,



Thomas H. Cole, CPA  
First Assistant Legislative Auditor

THC/aa

WEBSTERPARISHFIREDIST11

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## EXECUTIVE SUMMARY

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### **Former Fire Chief Paid Himself Excess Compensation**

From January 16, 2017 to March 8, 2019, former Webster Parish Fire Protection District No. 11 (District) Fire Chief Billy Rasberry, Jr. paid himself \$24,430 in excess compensation. Mr. Rasberry's excess compensation included overtime and extra duty payments totaling \$16,930 without adequate documentation to support the extra hours and \$7,500 from a pay increase that does not appear to have been authorized by the Board of Commissioners (Board). Because Mr. Rasberry did not complete time sheets, there is no documentation to show that he worked regular hours, overtime hours, or extra duty. Further, the District did not have any documentation authorizing Mr. Rasberry's pay increase. By paying himself excess compensation without appropriate documentation and/or Board authority, Mr. Rasberry may have violated state law.

### **Former Fire Chief Purchased Auto Parts for Personal Use**

From June 2016 to May 2018, Mr. Rasberry used \$1,769 in public funds to purchase auto parts and service items for his personal use. Because Mr. Rasberry purchased auto parts using the District's tax exempt status, he failed to pay sales taxes totaling at least \$185 on personal purchases. By using District funds to purchase parts and service items for personal use and failing to pay sales taxes on personal purchases, Mr. Rasberry may have violated state law.

### **Dual Office Holding**

Mr. Rasberry maintained the full-time fire Chief position from September 2012 to March 2019. Records indicate that Mr. Rasberry was also employed as a full-time deputy with the Webster Parish Sheriff's Office from July 2017 to March 2018. State law prohibits public employees from holding two full-time positions. Mr. Rasberry may have violated state law by holding two full-time government positions.



## BACKGROUND AND METHODOLOGY

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The Webster Parish Fire Protection District No. 11 (District) was created by the Webster Parish Police Jury (Police Jury) by resolution, dated April 2, 1991, in accordance with Louisiana Revised Statutes 40:1491, *et seq.* The District is governed by a five-member Board of Commissioners (Board). Two members are appointed by the Police Jury; two members are appointed by the Mayor of the City of Springhill, Louisiana; and one member is appointed by the other four members of the Board. The District is responsible for maintaining and operating fire stations and equipment, and providing fire protection and emergency services to residents within the District's boundaries.

In March 2019, the Webster Parish Sheriff's Office (WPSO) notified the Louisiana Legislative Auditor (LLA) that former District Fire Chief Billy Rasberry appeared to have used public funds for his personal benefit. LLA initiated this audit to determine the validity of this complaint. In addition, the District has not submitted the annual review of its financial statements to the LLA for the fiscal years ended December 31, 2015; December 31, 2016; December 31, 2017; and December 31, 2018.

The procedures performed during the audit included:

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

During our audit, we received assistance from the WPSO. Their participation was instrumental to the completion of this audit.



## FINDINGS AND RECOMMENDATIONS

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### Former Fire Chief Paid Himself Excess Compensation

**From January 16, 2017 to March 8, 2019, former Webster Parish Fire Protection District No. 11 (District) Fire Chief Billy Rasberry, Jr. paid himself \$24,430 in excess compensation. Mr. Rasberry's excess compensation included overtime and extra duty payments totaling \$16,930 without adequate documentation to support the extra hours and \$7,500 from a pay increase that does not appear to have been authorized by the Board of Commissioners (Board). Because Mr. Rasberry did not complete time sheets, there is no documentation to show that he worked regular hours, overtime hours, or extra duty. Further, the District did not have any documentation authorizing Mr. Rasberry's pay increase. By paying himself excess compensation without appropriate documentation and/or Board authority, Mr. Rasberry may have violated state law.<sup>1,2,3</sup>**

The District does not have written policies and procedures regarding payroll and did not require employees to complete time sheets. According to the District's former bookkeeper, payroll was processed on a weekly basis. She stated that Mr. Rasberry provided her with the gross amounts to be paid to each employee each week. The former bookkeeper entered the gross amounts into a payroll schedule to calculate the appropriate payroll deductions (Social Security and state and federal taxes) and provided the net payroll amounts to Mr. Rasberry, who prepared and signed the checks. According to the Board secretary (and current District bookkeeper), it was the District's practice to have payroll checks signed by the Board secretary and a Board member.

Mr. Rasberry was the District's full-time fire chief from September 2012 until he resigned in March 2019. According to District records, Mr. Rasberry paid himself a salary of \$38,000 per year (\$731 per week) as of January 2017. The District did not have a policy requiring Mr. Rasberry to complete time sheets, nor did it have any records showing the hours he actually worked or the hours he was required to work. During our review of District payroll and bank records, we found Mr. Rasberry issued himself additional payroll checks for overtime and extra duties. In addition, beginning in August 2018, Mr. Rasberry appears to have increased his annual salary from \$38,000 per year to \$51,000 per year without Board authorization. From January 16, 2017 to March 8, 2019, Mr. Rasberry received \$24,430 in excess compensation in the form of overtime/extra duty payments and an unauthorized salary increase. The extra disbursements are described below.

#### Overtime and Extra Duty Payments

District records indicate that, in addition to his regular payroll checks, Mr. Rasberry issued and authorized (signed) 24 extra checks totaling \$16,930 payable to himself from January 16, 2017 to December 18, 2018. Although the checks indicated that they were for activities, such as "overtime" or "CPR Class," the District could not provide regular time sheets nor documentation supporting the dates or hours that these duties were performed. For example,

on December 8, 2017, Mr. Rasberry issued himself a check in the amount \$2,500 with the notation “End of year overtime.” There was no documentation to show what dates and times were worked as overtime by Mr. Rasberry. Further, without completed time sheets documenting that Mr. Rasberry worked a set amount of regular hours each pay period, it does not appear that he was eligible to receive additional compensation such as overtime or extra duty pay.

Mr. Rasberry told us that his duties included paying bills, handling paperwork, and maintaining District equipment. He stated that he was the only signor on payroll checks because it was tough to track down an additional person to sign checks. Mr. Rasberry stated that other District employees did not receive overtime, and that he usually paid himself overtime at the end of the year. He said that he kept a calendar so he would know who was working.

Although the District could not provide any calendars, we located daily rosters covering a total of 68 days from January 1, 2017 to October 17, 2017, which included names of the firemen assigned to work each day. Mr. Rasberry recorded eight hours of “After Hours Duty Hrs” on each of these daily rosters for a total of 544 hours. No other daily rosters were available for review. Current District Chief Michael Morse stated that it was his understanding the “After Hours Duty Hrs” was for when the Chief was on call. Additionally, the Board secretary stated that it was her understanding that Mr. Rasberry was a salaried employee and should not have received overtime payments.

#### Unauthorized Pay Raise for Mr. Rasberry

In addition to receiving extra checks for overtime, we found that Mr. Rasberry increased his salary from \$38,000 per year to \$51,000 per year in August 2018 without Board authorization. The increase caused Mr. Rasberry to receive \$7,500 in excess compensation from August 24, 2018 to March 8, 2019. Available Board minutes for 2017 and 2018 did not reflect that a salary increase was authorized for Mr. Rasberry, and no budget documents were available. We spoke with the Board secretary and two other board members who all told us that they did not recall the Board discussing or authorizing a change to Mr. Rasberry’s salary.

#### Conclusion

From January 16, 2017 to March 8, 2019, Mr. Rasberry paid himself \$24,430 in excess compensation. Mr. Rasberry’s excess compensation included \$16,930 in overtime and extra duty payments without adequate documentation to support the extra hours and \$7,500 from a pay increase that does not appear to have been authorized by the Board. Because Mr. Rasberry did not complete time sheets, there is no documentation to show that he worked regular hours, overtime hours, or extra duty. Further, the District did not have any documentation authorizing Mr. Rasberry’s pay increase. By paying himself excess compensation without appropriate documentation and/or Board authority, Mr. Rasberry may have violated state law.<sup>1,2,3</sup>

#### **Recommendations**

We recommend that the Board consult with legal counsel to determine the appropriate actions to be taken, including recovering funds related to the excess compensation paid to

Mr. Rasberry. We also recommend that the fire chief and Board develop and implement detailed written policies and procedures to ensure that all accounting and payroll functions are segregated and provide an adequate system of internal control. The Board should also require proper review, approval, and reconciliation of all time sheets and payroll disbursements to ensure employees are paid at the appropriate rate and that all disbursements have a legitimate public purpose.

### **Former Fire Chief Purchased Auto Parts for Personal Use**

**From June 2016 to May 2018, Mr. Rasberry used \$1,769 in public funds to purchase auto parts and service items for his personal use. Because Mr. Rasberry purchased auto parts using the District's tax exempt status, he failed to pay sales taxes totaling at least \$185 on personal purchases. By using District funds to purchase parts and service items for personal use and failing to pay sales taxes on personal purchases, Mr. Rasberry may have violated state law.<sup>1,2,3,4</sup>**

The District purchases auto parts using a vendor account at a local auto parts store. During our review of auto parts invoices, we found that the District purchased auto parts totaling \$1,769 for vehicles not included in its inventory from June 15, 2016 to May 15, 2018. These purchases included a transmission purchased on August 26, 2016 for \$1,620, as well as miscellaneous filters and oil totaling \$149 for various Nissan vehicles including a Pathfinder and Versa. Although the invoices for the miscellaneous purchases (oil and filters) did not include any specific vehicle information (other than make and model), the invoice for the transmission included a Vehicle Identification Number for a 2007 Chevrolet Silverado registered to Mr. Rasberry.

Mr. Rasberry stated that part of his job duties was to keep District vehicles in working order and paying bills. We presented Mr. Rasberry with invoices from the local auto parts store that included the aforementioned transmission and filters and oil. He stated that the transmission and the oil and filters were for his personal vehicles. He said that he had District employee Carrington Rankin pick up the transmission from the auto parts store, and that he was going to pay for the transmission with his personal funds. According to Mr. Rasberry, Mr. Rankin told a parts store employee that Mr. Rasberry was going to pay for the transmission. Mr. Rasberry stated that there was an issue with the new transmission and that he was not going to pay for the transmission because of the issue. Mr. Rasberry stated that the parts store must have charged the transmission to the District, and he did not notice the charge when the bills came in.

In addition, because Mr. Rasberry purchased auto parts using the District's tax exempt status, he failed to pay sales taxes totaling at least \$185 on the personal purchases. By using District funds to purchase parts and service items for personal use and failing to pay sales taxes on personal purchases, Mr. Rasberry may have violated state law.<sup>1,2,3,4</sup>

### **Recommendations**

We recommend that the District seek reimbursement for all personal charges incurred and adopt detailed purchasing policies and procedures to ensure that public funds are spent in accordance with state law in the future. These policies should clearly identify allowable expenses, approval procedures, payment methods, and documentation requirements. In addition, we recommend that the District maintain monthly vehicle usage reports for the operation of its vehicles/equipment to monitor usage as well as repairs and maintenance.

### **Dual Office Holding**

**Mr. Rasberry maintained the full-time fire Chief position from September 2012 to March 2019. Records indicate that Mr. Rasberry was also employed as a full-time deputy with the Webster Parish Sheriff's Office (WPSO) from July 2017 to March 2018. State law<sup>5</sup> prohibits public employees from holding two full-time positions. Mr. Rasberry may have violated state law<sup>5</sup> by holding two full-time government positions.**

Records show that the Board appointed Mr. Rasberry as the full-time District fire chief during its September 2012 Board meeting. Mr. Rasberry maintained that position until his resignation on March 8, 2019. In July 2017, WPSO hired Mr. Rasberry to work as a full-time deputy. WPSO records show that Mr. Rasberry worked as a full-time deputy (84 hours each two-week pay period) from July 3, 2017 to February 27, 2018, and resigned on March 1, 2018.

Louisiana Revised Statute 42:63(E) provides that, "No person holding a full-time appointive office or full-time employment in the government of this state or of a political subdivision thereof shall at the same time hold another full-time appointive office or fulltime employment in the government of the state of Louisiana, in the government of a political subdivision thereof, or in a combination of these." State law prohibits a full-time local government employee from holding a second full-time local government position. By holding full-time positions with the District and the Sheriff's department, Mr. Rasberry may have violated state law.<sup>5</sup>

### **Recommendations**

We recommend that the Board implement policies and procedures to ensure that District employees comply with state law. These policies and procedures should require each employee to complete an annual certification to disclose whether or not they have outside employment.

## LEGAL PROVISIONS

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<sup>1</sup> **Louisiana Revised Statute (La. R.S.) 14:67(A)** provides that, “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.”

<sup>2</sup> **La. R.S. 14:134(A)** provides that, “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>3</sup> **La. R.S. 42:1461(A)** provides that, “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>4</sup> **La. R.S. 47:1642** states, in part, that, “Any person who willfully fails to file any return or report required to be filed by the provisions of this Subtitle, or who willfully files or causes to be filed with the secretary any false or fraudulent return, report, or statement, or who willfully fails to pay such tax, penalty, or interest, or who willfully aids or abets another in the filing with the secretary of any false or fraudulent return, report, or statement, with the intent to defraud the state or evade the payment of any tax, fee, penalty, or interest, or any part thereof, which shall be due pursuant to the provisions of this Subtitle...”

<sup>5</sup> **La. R.S. 42:63(E)** provides that, “No person holding a full-time appointive office or full-time employment in the government of this state or of a political subdivision thereof shall at the same time hold another full-time appointive office or fulltime employment in the government of the state of Louisiana, in the government of a political subdivision thereof, or in a combination of these.”



## APPENDIX A

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### Management's Response



January 21, 2020

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

LEGISLATIVE AUDITOR  
2020 JAN 23 9:27

Dear Mr. Purpera,

Please accept this letter as a response to the findings and recommendations in your report dated January 14, 2020.

**1. Former Fire Chief Paid Himself Excess Compensation**

As to finding one, the Board of Commissioners has reviewed and agrees with this finding. Policies and procedures have been put in place, as recorded on meeting minutes, to minimize the risk that something like this could happen in the future. A written policy and procedures manual is being compiled at this time.

**2. Former Fire Chief Purchased Auto Parts for Personal Use**

As to finding two, the Board of Commissioners has reviewed and agrees with this finding. Policies requiring purchasing limits for employees and other control measures, as recorded in meeting minutes, have been put in place. A written policy and procedures manual is being compiled at this time.

**3. Dual Office Holding**

As to finding three, the Board of Commissioners has reviewed and agrees with this finding. Since the Board has been made aware of this finding, policies requiring annual reviews of employees will be put in place.

In conclusion, the Board of Commissioners would like to express our appreciation for the assistance and guidance the Louisiana Legislative Auditor's office and Webster Parish Sheriff's Office has given us during this process. The Board is making plans to implement all recommendations brought forth during this investigation.

Sincerely,

  

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Daniel J Barnard  
Board President  
Webster Parish Fire Protection District 11

  

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Michael Morse  
Fire Chief  
Webster Parish Fire Protection District 11



## APPENDIX B

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### Mr. Rasberry's Response



**JOHN D. & ERIC G. JOHNSON  
LAW FIRM, L.L.C.**

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Rachel W. Bays  
Natalie R. Howell

January 31, 2020

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

Dear Mr. Purpera,

I am writing in response to the draft of your investigative audit report on Webster Parish Fire Protection District No. 11—Springhill. I believe that there are a few factual errors in the report that I may be able to clear up with this response.

Overtime payments

Mr. Rasberry did receive payments for overtime hours which he worked for the fire district; he did not realize that as a salaried employee of the fire district that he was unable to receive payment for overtime. Mr. Rasberry does submit that he only payed himself for overtime hours which he actually worked and did not charge said fire district for overtime hours which were not worked.

According to Mr. Rasberry, the Fire District Board approved bills and payroll at every meeting. Furthermore, according to Mr. Rasberry, 911 has the report to document all after-hours time and Kathy Burrow has all records for payroll.

With regard to the amount of overtime hours worked by Mr. Rasberry, several witnesses can attest to the fact that he actually worked the hours that he claims.

Pay Raise

According to Mr. Rasberry, his pay raise was authorized at a July 2018 Fire District Board Meeting. Mr. Rasberry believes that there should be record of the authorization of his pay raise in the minutes from the July 2018 board meeting. Mr. Rasberry also believes that there exists a recording of the meeting made by him on his cell phone which he was using at the time. Said cell phone is currently in the possession of the Webster Parish

Sheriff's Office. Webster Parish Sheriff's Detectives Scott Tucker and Dustin Reynolds have access to said cell phone.

Mr. Rasberry would not have unilaterally given himself a raise in any way, knowing that the fire district board would be aware of any increase in his salary, not to mention Carlos Martin, a CPA for Minden, who routinely audited the fire district books.

Furthermore, Mr. Rasberry maintains that the Fire District Board authorized the raise in pay after Mr. Rasberry quit his job at the Webster Parish Sheriff's Office in order for him to purchase health insurance.

#### Auto Parts for Personal Use

As Mr. Rasberry explained, District Employee Carrington Rankin picked up the parts from the store and told the store that Mr. Rasberry was going to pay for the parts with personal funds. Apparently, the auto parts store billed the parts to Mr. Rasberry, who never realized that these parts were billed to the Fire District. This was simply an oversight on his part, and there was no intent to defraud the Fire District in any way, since the parts were intended to be used in one or more personal vehicles. Mr. Rasberry is more than happy to reimburse the fire district for these items.

#### Dual Office Holding

Mr. Rasberry's understanding was always that he was able to be both a full-time deputy and a full-time fire chief. He never believed that he had any type of dual office holding issue because Sheriff Gary Sexton, who administered his oath of office, swearing him in to be a deputy, was well aware of his position as Fire Chief.

Mr. Rasberry did quit his position as a deputy in or around July 2018 to concentrate on being the Fire Chief full-time.

Please contact me if you need me to provide you with any other information or documentation regarding Mr. Rasberry.

Sincerely,

*Rachel W. Bays*  
for  
Eric G. Johnson  
*Rachel W. Bays*  
Bar Roll #36083