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Report Highlights

Webster Parish Fire Protection District No.11 – Springhill

Audit Control # 50190010

Investigative Audit Services • February 2020

Why We Conducted This Audit

In March 2019, the Webster Parish Sheriff's Office (WPSO) notified the Louisiana Legislative Auditor (LLA) that former Webster Parish Fire Protection District No. 11 (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.

What We Found

Former Fire Chief Paid Himself Excess Compensation

From January 16, 2017 to March 8, 2019, former 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 WPSO 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.

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