

TOWN OF ST. JOSEPH



INVESTIGATIVE AUDIT
ISSUED MARCH 1, 2016

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

March 1, 2016

**THE HONORABLE EDWARD BROWN, MAYOR,
AND MEMBERS OF THE BOARD OF ALDERMEN
TOWN OF ST. JOSEPH**
St. Joseph, Louisiana

We have audited certain transactions of the Town of St. Joseph. Our audit was conducted in accordance with Title 24 of the Louisiana Revised Statutes to determine the validity of allegations 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 6th Judicial District of Louisiana and others as required by law.

Respectfully submitted,

Daryl G. Purpera, CPA, CFE
Legislative Auditor

DGP/ch

ST. JOSEPH 2016

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EXECUTIVE SUMMARY

Mayor Edward Brown Appeared to Control the Entire Contracting for Services Process

Town of St. Joseph (Town) Mayor Edward Brown contracted with his cousin, Mr. Bobby Conner, to perform a variety of construction and mechanical jobs for the Town, including demolishing dilapidated houses, repairing roads, fixing water leaks, and repairing equipment (e.g., lawn mowers, water pumps) since 2006. Based on the records provided, we observed that, from January 2009 to September 2014, the Town made 59 payments totaling \$127,058 to Mr. Conner. Of these payments, 34 (58%) were missing invoices describing the work. When presented with the invoices the Mayor submitted to the Town, Mr. Conner was unable to explain the work he performed. In addition, Town records indicate that on five occasions from January through April 2009, the Town paid Mr. Conner a total of \$9,000 for the rental of his personal dump truck. When questioned about the payments he received, Mr. Conner stated that he never rented his dump truck to the Town.

When asked if he issued Mr. Conner a 1099 Miscellaneous Income form, Mayor Brown stated that he did not. According to Mr. Conner, he did not report his earnings (\$127,058) from the Town on any of his state and federal tax forms.

Because Mayor Brown failed to keep records necessary to substantiate that the work performed was equivalent to the amount of Town funds Mr. Conner was paid, Mayor Brown may have violated state laws. In addition, because Mr. Conner (1) could not explain the work he performed for the payment he received and (2) stated that he received \$9,000 for services not performed, the Mayor and Mr. Conner may have violated state laws.

Mayor Brown May Have Violated State Law While Contracting for Services

From January 2013 to May 2014, the Town paid Mr. Bobby Conner a total of \$41,950 from Louisiana Office of Community Development (OCD) grant funds. Louisiana Revised Statute (La. R.S.) 38:2241(A)(1) requires written contracts to be used for all public works projects that exceed \$5,000 (except in instances where an emergency is deemed to exist) for the construction, alteration, or repair of public works. La. R.S. 38:2241(A)(2) requires contractors on public works projects in excess of \$25,000 to provide a bond with good, solvent, and sufficient surety in a sum of not less than fifty percent of the contract price not later than 30 days after the work has begun. Both the bond and contract are to be filed with the Clerk of Court.

Since the Community Water Enrichment Fund and Louisiana Governor's Assistance Program grants were for two specific public works improvements, the Mayor had an obligation to contract with Mr. Conner in writing and require Mr. Conner to provide a surety bond as required by state law. A review of Town records indicates that Mayor Brown did not enter into a written contract with Mr. Conner, nor did he require Mr. Conner to provide a surety bond.

Based on the above, it appears that Mayor Brown violated state law while contracting for services.

Mayor Brown Received Monies He Was Not Entitled to Receive

From January 1, 2011 to December 31, 2014, Mayor Brown received \$19,491.25 in monies it appears he was not entitled to receive. We found that Mayor Brown prepared his own expense reports, requests for travel advances, checks payable to himself, and recorded all financial transactions, during which time he received:

- (1) a rental car for his son's use;
- (2) five travel advances that he owes the Town and one advance for non-public purposes;
- (3) duplicate payments for travel expenses incurred;
- (4) overpayments for travel expenses incurred;
- (5) reimbursements for unsubstantiated out-of-town meetings; and
- (6) non-public business travel

By receiving monies for expenses that he did not incur or for expenses that were incurred for personal purposes, Mayor Brown may have violated state laws.

BACKGROUND AND METHODOLOGY

The Town of St. Joseph (Town) is located in Tensas Parish and has a population of 1,176 (Year 2010 Census). The Town was incorporated in 1901 under a home rule charter but currently operates under the Lawrason Act. The Town has a mayor-board of aldermen form of government. The Town's mayor and five aldermen are elected at-large and serve four-year terms. The Town provides public safety (police), streets and drainage maintenance, sanitation, and general administrative services. The Town operates a Utilities Enterprise Fund to provide gas, sewerage, and water service.

Edward Brown was first elected mayor of the Town of St. Joseph on October 7, 2000. He was elected to his fourth term as mayor of the Town of St. Joseph on November 6, 2012.

This audit was initiated as a result of allegations provided by concerned citizens of Tensas Parish.

The procedures performed during this audit included:

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

FINDINGS AND RECOMMENDATIONS

Mayor Edward Brown Appeared to Control the Entire Contracting for Services Process

Town of St. Joseph (Town) Mayor Edward Brown contracted with his cousin, Mr. Bobby Conner to perform a variety of construction and mechanical jobs for the Town, including demolishing dilapidated houses, repairing roads, fixing water leaks, and repairing equipment (e.g., lawn mowers, water pumps) since 2006. He stated that he contracted with Mr. Conner because his labor cost was far less expensive than other contractors.

According to Mr. Conner, he is not a certified mechanic, nor does he maintain a surety bond or any other form of insurance to protect the Town from liability. During an interview with Mr. Conner, he initially stated that he prepared his invoices and determined the cost of his work, but later told us that Mayor Brown prepared and priced his invoices. The Mayor explained to us that Mr. Conner would not have known what to charge for the work he performed, so Mayor Brown determined the price for the jobs. In addition, Mayor Brown stated that he prepared Mr. Conner's invoices and approved them for payment.

During our audit, we asked Mayor Brown numerous times to provide us with invoices and supporting documentation for all payments to Mr. Conner. Based on the records he provided, we observed that, from January 2009 to September 2014, the Town made 59 payments totaling \$127,058 to Mr. Conner for contract work performed. Of these payments, 34 (58%) were missing invoices describing the work Mr. Conner performed. For example, on January 25, 2013, the Town paid Mr. Conner \$15,000; however, the only reference to the work performed was a brief description in the Town's general ledger that stated, "CWEF #112-CWEF-TNE 201" and "Water Department Repairs." As a result, we were not able to determine whether the amount of work performed was equal to the payment Mr. Conner received.

In addition, the documents Mayor Brown submitted to the Office of Community Development (OCD) do not list Mr. Conner as a contractor who was paid from the Community Water Enrichment Fund (CWEF) grant, despite the fact that he received payment from that grant.

When presented with the invoices the Mayor submitted to the Town, Mr. Conner was unable to explain all of the work he performed. For example, when asked about the \$20,000 payment he received in January 2013, Mr. Conner could not recall or describe any of the work he performed in exchange for the money. In addition, Town records indicate that on five occasions from January through April 2009, the Town paid Mr. Conner a total of \$9,000 for the rental of his personal dump truck. Mayor Brown prepared and submitted three invoices in Mr. Conner's name for payments totaling \$4,500. There were no invoices for the remaining two payments of \$1,500 and \$3,000, although the check stubs indicated they were for rentals of Mr. Conner's dump truck. When questioned about the payments he received, Mr. Conner stated that he never rented his dump truck to the Town.

When asked if he issued Mr. Conner a 1099 Miscellaneous Income form, Mayor Brown stated that he did not. According to Mr. Conner, he did not report his earnings (\$127,058) from the Town on any of his state and federal tax forms.

Because Mayor Brown failed to keep records necessary to substantiate that the work performed was equivalent to the amount of Town funds Mr. Conner was paid, Mayor Brown may have violated state laws.¹ Furthermore, because Mayor Brown appears to have knowingly prepared a document containing a false statement (i.e., that the Town rented Mr. Conner's truck), Mayor Brown may have violated state law.²

In addition, because Mr. Conner (1) could not explain the work he performed for the payment he received and (2) stated that he received \$9,000 for services not performed, the Mayor and Mr. Conner may have violated state laws.³

Mayor Brown May Have Violated State Law While Contracting for Services

From January 2013 to May 2014, the Town paid Mr. Bobby Conner a total of \$41,950 from OCD grant funds. Town records indicate that \$21,950 were coded as payments of the grant funds under the CWF for water improvement projects and \$20,000 from the Louisiana Governor's Assistance Program (LAGAP) for road improvement projects. OCD records indicate that the Town was awarded a \$35,000 LAGAP grant in April 2010 and a \$35,000 CWF grant in January 2013.

Louisiana Revised Statute 38:2241(A)(1)⁴ requires written contracts to be used for all public works projects that exceed \$5,000 (except in instances where an emergency is deemed to exist) for the construction, alteration, or repair of public works. La. R.S. 38:2241(A)(2)⁴ requires contractors on public works projects in excess of \$25,000 to provide a bond with good, solvent, and sufficient surety in a sum of not less than fifty percent of the contract price not later than 30 days after the work has begun. Both the bond and contract are to be filed with the Clerk of Court.

According to Mayor Brown, Mr. Conner performed road improvement and water system work. From January 2013 through May 2014, Mr. Conner received \$41,950 from the Town that was paid with CWF and LAGAP grant funds. Since the CWF and LAGAP grants were for two specific public works improvements, the Mayor had an obligation to contract with Mr. Conner in writing and require Mr. Conner to provide a surety bond as required by state law. A review of Town records indicates that Mayor Brown did not enter into a written contract with Mr. Conner, nor did he require Mr. Conner to provide a surety bond.

A review of Town records indicates that Mr. Conner was not the only contractor performing road improvement and water system work. Town records filed with the Clerk of Court indicate that, on two occasions, Mayor Brown signed agreements with other contractors for road improvement work and construction of an amphitheater.

Based on the above, it appears that Mayor Brown violated state law while contracting for services.⁴

Mayor Brown Received Monies He Was Not Entitled to Receive

From January 1, 2011 to December 31, 2014, Mayor Brown received \$19,491.25 in monies it appears he was not entitled to receive. We found that Mayor Brown prepared his own expense reports, requests for travel advances, checks payable to himself, and recorded all financial transactions, during which time he received:

- (1) a rental car for his son's use;**
- (2) five travel advances that he owes the Town and one advance for non-public purposes;**
- (3) duplicate payments for travel expenses incurred;**
- (4) overpayments for travel expenses incurred;**
- (5) reimbursements for unsubstantiated out-of-town meetings; and**
- (6) non-public business travel**

By receiving monies for expenses that he did not incur or for expenses that were incurred for personal purposes, Mayor Brown may have violated state laws.^{1,2,3,5}

Overview

The Town does not have a written travel policy. However, according to Mayor Brown, the Town reimburses employees, including the Mayor, for travel expenses (e.g., lodging, meals, miscellaneous purchases, and mileage for use of personal vehicles) incurred for Town business. Receipts supporting the business purpose of the expenditures are required. Mileage is reimbursed based on vehicle odometer readings and calculated using the current federal rate per mile for business travel. Expense reports are completed for travel expense reimbursement purposes. The Mayor stated that he approves employee expense reports, and the Mayor Pro Tem approves the Mayor's expense reports.

Over the four-year audit period, Mayor Brown allegedly incurred \$83,786 in travel expenses for use of his personal vehicle, lodging, meals, and miscellaneous purchases. Of this amount, Mayor Brown used the Town's credit card, charge accounts and/or cash advances to pay \$44,783 of those expenses. This means that Mayor Brown would be entitled to be reimbursed no more than \$39,003 (the difference between \$83,786 and \$44,783). However, according to Town bank records, Mayor Brown was reimbursed \$40,903 for these expenses (i.e., \$1,900 more).

During our examination, we noted that Mayor Brown's expense reports contained instances of erroneous odometer recordings. Town records show that from January 1, 2011 to

June 9, 2012, Mayor Brown submitted weekly expense reports. In June 2012, he started submitting monthly reports.

We noted 17 instances in which vehicle odometer readings were erroneously recorded on his expense reports. The following are examples of inaccurate, excessive, duplicate, and incomplete odometer readings recorded on Mayor Brown's expense reports:

Date	Odometer Reading		Miles Claimed	Territory Traveled	Mileage Issues
	Beginning	Ending			
06/07/2012	323055	323069	14	St. Joseph	
06/08/2012	323069	323145	76	St. Joseph	B
06/09/2012	323145	323200	55	St. Joseph	B
06/09/2012	323055	323069	14	St. Joseph	A, C
06/10/2012	323069	323141	72	St. Joseph	B, C
06/11/2012	323141	323299	158	St. Joseph to Rayville to St. Joseph	B
03/01/2014	364212	364269	57	(blank)	D
03/03/2014	363281	363750	469	St. Joseph to Shreveport to St. Joseph	A
07/02/2014	371905	371948	43	St. Joseph/Waterproof	B
07/03/2014	372948	372989	41	St. Joseph	A, B
07/05/2014	372989	373021	32	St. Joseph	B
07/07/2014	372060	372351	291	St. Joseph to Baton Rouge to St. Joseph	A

A = Inaccurate Mileage recorded (odometer reading is inconsistent with a previous reading)

B = Excessive Mileage recorded (unreasonable amount of mileage for territory traveled)

C = Duplicate Mileage recorded (odometer reading is previously recorded)

D= Incomplete Mileage recorded (part of the travel day recorded is left blank)

When questioned about the expense reporting process, Mayor Brown stated that he does not maintain a daily travel log. Mayor Brown further stated that, until recently, his practice was to use the odometer mileage on his vehicle to complete his expense reports. He would record his odometer mileage at the beginning and end of each month and claim all miles traveled as business miles.

A review of Town records reveals that Mayor Brown typically requests reimbursement for travel expenses between one and 12 months after traveling. There are no records supporting when the Mayor submitted the expense reports for approval by the Mayor Pro Tem.

Because Mayor Brown's expense reports sometimes included incorrect beginning and ending mileage, and it appears that he obtained reimbursement for excessive travel miles, Mayor Brown may have violated state laws.^{1,3}

Our analysis further revealed that from January 1, 2011 through December 31, 2014, Mayor Brown appears to have received \$19,491.25 for expenses he either did not incur, incurred without a public purpose, or for expense reimbursements he was not otherwise entitled to receive. The following describes how Mayor Brown reimbursed himself and obtained travel advances as shown in the six items listed in the bold heading on page 7:

1. Use of a Rental Car For His Son

According to Town credit card statements and receipts, Mayor Brown traveled from St. Joseph to Vicksburg, Mississippi to rent a vehicle for his son's use on Friday, April 26, 2013. He charged \$256 to the Town's credit card for the vehicle. Mayor Brown stated that he reimbursed the Town the expense of the rental vehicle by netting the expense against his April 2013 expense report. However, our review of Town records did not show that he reimbursed the Town for the \$256 and the amount is still outstanding. Therefore, it appears that Mayor Brown still owes the Town \$256 for the rental car.^{2,3}

2. Travel Advances

According to Mayor Brown, because the Town has no written travel policy, an employee traveling on Town business typically pays his or her travel expenses as they are incurred and then obtains reimbursement from the Town upon submission and approval of the employee's expense report. Occasionally, a Town employee receives travel advances. A travel advance is public money given to an employee before travel begins to prevent the employee from having to use the employee's own funds to travel on Town business. Upon completion of a trip, the employee is to deduct the amount of the travel advance from the total expenses incurred and seek reimbursement only for those expenses incurred in excess of the travel advance.

Travel Advances Mayor Owes the Town

From January 1, 2011 to December 31, 2014, Mayor Brown received five travel advances totaling \$2,150, which are still outstanding. The following table lists the five travel advances received by Mayor Brown:

Business Purpose Stated on Expense Report	Date Received	Advances	Advance Repaid or Otherwise Accounted For	Days Unpaid ^A	Balance Owed
None	January 27, 2011	\$500	\$0	1,731	\$500
None	June 20, 2011	600	0	1,587	600
None	October 20, 2011	650	0	1,465	650
None	November 23, 2011	300	0	1,431	300
None	October 4, 2012	100	0	1,115	100
	Total	\$2,150	\$0		
	Owed to Town				\$2,150

Travel Advance Mayor Used for Non-Public Purposes

Based on our review of Town records and conversations with Mayor Brown, it appears that the Mayor obtained a travel advance for non-business use. On April 18, 2013, Mayor Brown received a \$1,000 travel advance for travel during April 26-29, 2013. His expense report shows that on April 26, 27, and 29, he traveled a total of 129 miles in St. Joseph and for one trip to/from the town of Newellton. He recorded no travel on April 28. This contradicts the Mayor's earlier statement found in the section entitled, "Use of a Rental Car for His Son" found on

^A Number of days advance was outstanding as of audit exit date October 23, 2015.

page 9, that he travelled to Vicksburg, Mississippi on April 26, 2013, to rent a car for his son. When questioned about this travel advance, Mayor Brown told us that the travel was personal and not for Town business.

By not repaying \$2,150 in travel advances, and using \$1,000 travel advance for non-business purposes, Mayor Brown may have violated state laws.^{1,2,3,5}

3. Duplicate Payments

Mayor Brown appears to have issued three duplicate payments to himself totaling \$1,300.36, from February 5, 2012 to November 13, 2013, none of which were repaid as of October 25, 2015:

1. For the week of February 5-11, 2012, Mayor Brown prepared an expense report requesting reimbursement in the amount of \$156.77 for mileage. When Mayor Brown issued the payment to himself on May 10, 2012, he added an additional \$156.77 to his reimbursement calculation, resulting in a duplicate payment. Town records confirm that this expense was paid twice and pertained to the same February 2012 travel expense.
2. Mayor Brown submitted two monthly expense reports for the same expenses incurred during the month of September 2012 and received payment for each one. Mayor Brown paid himself \$717.64 on January 25, 2013 and \$757.54 on September 18, 2013. Both payments were recorded as reimbursement for the same travel expenses and the payments were referenced to the same date (September 30, 2012), which is consistent with the date of the expenses. Therefore, records indicated that Mayor Brown received a duplicate payment of \$717.64.^B
3. Mayor Brown's January 2013 expense report indicates that the Town reimbursed him \$425.95 twice for the same expense. Town records show that he signed and negotiated two separate checks for the same amounts, one on November 1, 2013, and the other November 13, 2013.

It appears that Mayor Brown may have received duplicate payments totaling \$1,300.36 for expenses he did not incur and, therefore, may have violated state laws.^{1,3}

4. Overpayments

Mayor Brown appears to have issued two overpayments to himself totaling \$483.10, from July 2011 to February 2013, neither of which was repaid as of October 23, 2015:

1. Mayor Brown's expense report covering the period of July 3-9, 2011, contained a calculation error in the amount of his travel expense reimbursement. In October

^B The difference of \$39.90 (\$757.54 - \$717.64) is due to a change in the federal mileage reimbursement rate between the two dates.

2011, an adjustment was made to correct the error, reducing the reimbursement amount from \$526.52 to \$328.54 (a difference of \$197.98). Seven months later, in May 2012, Mayor Brown added \$197.98 to his reimbursement calculation and referenced the same expense report. Mayor Brown affirmed that the initial adjustment made in October 2011, reducing the reimbursement amount to \$328.54, was correct but did not offer an explanation as to the reason for the overpayment. By paying himself the incorrect amount, Mayor Brown appears to have overpaid himself \$197.98.

2. In February 2013, Mayor Brown received an expense reimbursement payment of \$1,110.84 for expenses incurred. When calculating his reimbursement amount, he included a hotel cost of \$142.56 incurred during a trip to Baton Rouge, which was paid with the Town's credit card. Because Town funds were used to pay for the hotel, Mayor Brown should not have included the cost for reimbursement. However, Mayor Brown not only included the amount on his expense report, but also added it to his expense report twice, resulting in an overpayment of \$285.12.

By overpaying himself \$483.10 for expenses he did not incur, Mayor Brown may have violated state laws.^{1,3}

5. Out-of-Town Meetings That May Not Have Occurred

Town records indicate that, from January 1, 2011 to December 31, 2014, Mayor Brown was reimbursed for business travel expenses for meetings around Louisiana in the following places or with the following people or groups:

- Louisiana Asset Management Pool (LAMP)
- Louisiana Chapter of the National Conference of Black Mayors (LCNCBM)
- African American Mayor's Association (AAMA)
- Kinlaw and Associates
- J & J Engineering

Our examination of Mayor Brown's travel records suggests that he was reimbursed for business travel expenses he either did not incur or incurred for personal purposes.

LAMP

During 2011, 2012, 2013, and 2014, Mayor Brown's expense reports indicate that he traveled a total of 3,195 miles to attend seven LAMP meetings in New Orleans, Baton Rouge, and Lafayette. He was reimbursed \$2,953.34 in travel expenses for mileage, lodging, meals, parking, etc. We obtained a list of LAMP meetings from LAMP management for the years 2011 to 2014 and compared it to Mayor Brown's travel expenses. We found no LAMP meetings were held on five of the seven dates Mayor Brown claimed travel reimbursements.

Mayor Brown initially stated that during the weekend of the 2013 Bayou Classic football game (November 30 through December 1, 2013), he traveled to New Orleans to attend a LAMP meeting. He stated that he attended the meeting because the Town invests money with LAMP. He later changed his statement, indicating that he recorded attending the LAMP meeting in error and actually attended a LCNCBM meeting. When asked to provide records of the LCNCBM meeting, he acknowledged that the trip to New Orleans was to attend the Bayou Classic football game and not an LCNCBM meeting.

Mayor Brown may have been reimbursed \$2,336.35 in travel expenses for five meetings that he did not attend.

LCNCBM

From January 25, 2011 to March 3, 2014, Mayor Brown's expense reports show that he traveled 7,372 miles to attend 32 LCNCBM meetings in Shreveport, New Orleans, Baton Rouge, Jonesboro, Clarence, Tallulah, Monroe, Rayville, and Grambling. Mayor Brown was reimbursed \$5,813.80 in travel expenses for these trips, including mileage, lodging, meals, and other miscellaneous expenses.

Because the Town did not have documents to support the business purpose of these trips, we asked Mayor Brown to provide us with agendas, brochures, or letters that would show that the 32 LCNCBM meetings took place. Mayor Brown suggested we call LCNCBM's former secretary. We requested the information from the former secretary; however, to date, no records were produced, nor were our follow-up telephone calls answered or returned. When questioned further on the issue, Mayor Brown stated that there was no active LCNCBM organization; he was trying to reactivate the not-for-profit into a viable organization.

Based on this information, it appears that the Town paid Mayor Brown \$5,813.80 for travel expenses that served no public purpose.

AAMA

From April 10, 2014 through November 30, 2014, Mayor Brown submitted reimbursement claims for business travel expenses he incurred to attend five AAMA meetings that were held in Monroe, Shreveport, and New Orleans. According to an AAMA representative, the organization did not have any meetings in Louisiana during 2014.

As a result, Mayor Brown was paid \$1,586.98 in reimbursements from the Town that included mileage, lodging, meals, and miscellaneous purchases for meetings he did not attend.

Kinlaw & Associates

From February 1, 2011 to October 3, 2014, Mayor Brown submitted reimbursement claims for business travel expenses he incurred to attend 10 meetings with Kinlaw and Associates (grant management consultants) in Waterproof, Baton Rouge, and Denham Springs.

He was reimbursed travel expenses for the trips totaling \$1,811.22 that included mileage, lodging, and meals.

We compared Mayor Brown's expense reports to a list of meeting dates obtained from Mr. Kinlaw. We noted that Mr. Kinlaw's records did not show any meetings with Mayor Brown on the dates that Mayor Brown claimed travel reimbursements. According to Mr. Kinlaw, he recalled meeting with Mayor Brown on at least two occasions over the weekend. Although none of the 10 meetings for which Mayor Brown claimed reimbursement took place over the weekend, we gave Mayor Brown credit for the two meetings that Mr. Kinlaw remembered. However, it appears that Mayor Brown may have been paid \$1,395.48 in travel expenses for eight meetings that Mr. Kinlaw could not substantiate.

J & J Engineering

From March 30, 2011 to October 9, 2014, Mayor Brown's expense reports indicated that he traveled a total of 3,988 miles to attend 15 meetings with J & J Engineering in Baton Rouge and Monroe. He was reimbursed travel expenses for the trips totaling \$3,864.75, including mileage, lodging, and meal expenses. Mayor Brown's expense reports indicate six meetings related to the Town's walking trail project.

According to Mr. Jatinder Goel with J & J Engineering, Mayor Brown hired him to oversee the construction of several Town projects, including the Town's walking trail, amphitheater, and water project. He stated that he did not recall Mayor Brown making any special trips to Baton Rouge to discuss the construction of the walking trail or amphitheater, nor could he think of a reason for Mayor Brown to travel to Baton Rouge to discuss the projects. He stated that discussions related to these projects were mostly over the phone or by email.

It appears that Mayor Brown may have been reimbursed \$3,169.18 in travel expenses for meetings with J & J Engineering related to the walking trail and amphitheater that he did not attend.

In response to the Kinlaw & Associates and J&J Engineering findings, the Mayor wrote, in part, "...my expense reports show correct business travel mileage and expenses incurred while in Baton Rouge or other areas for meetings with the town's engineer or grant consultant." The Mayor also contends that while in Baton Rouge he met with other state agencies and public officials to discuss the Town's projects, which would require traveling additional miles.

Because of the Mayor's response to the Kinlaw and J & J Engineering finding, we reexamined his expense reports relating to these entities. Our examination indicates that on September 12 and 13, 2013, the Mayor traveled to Baton Rouge for meetings. However, the Mayor did not claim hotel costs for the overnight stay and claimed 365 miles round trip when in fact the round trip is 266 miles; a difference of 99 miles.

Another example is on April 6 and 7, 2014, when the Mayor traveled to Baton Rouge and Denham Springs for meetings. However, the Mayor did not claim hotel costs or meals for the

overnight stay and claimed 358 miles round trip when in fact the round trip is 275 miles, a difference of 83 miles.

In addition, the Mayor's expense report indicates that he met with Mr. Kinlaw in Waterproof on February 1, 2011, and recorded a round trip from St. Joseph of 52 miles when in fact the round trip was 31 miles, a difference of 21 miles.

6. Non-Public Business Travel

During trips to New Orleans in November 2012, 2013, and 2014, Mayor Brown claimed travel miles for use of his personal vehicle, lodging, and meals while conducting Town business. Town records show that the Mayor was reimbursed \$3,137.25^C for these trips to attend the following meetings:

- November 23-25, 2012, Friday, Saturday, and Sunday – “New Orleans LCNCBM meeting”
- November 30 - December 1, 2013, Saturday and Sunday – St. Joseph to New Orleans; LAMP”
- November 29-30, 2014, Saturday and Sunday – “St. Joseph to New Orleans; AAMA Meeting”

The dates of these trips coincide with the annual Bayou Classic football game held in New Orleans each year. As mentioned earlier in this report, Mayor Brown and others we spoke with indicated that: (1) LCNCBM is not an active organization, (2) LAMP did not have a meeting on these dates, and (3) there was no AAMA meeting held in Louisiana during 2014. On April 15, 2015, when questioned about the 2013 trip to New Orleans, Mayor Brown stated that he recorded business expenses when, in fact, the entire trip was to attend the Bayou Classic football game. On October 23, 2015, when questioned about the above listed trips to New Orleans, the Mayor stated that the only GSU football games he attends are the ones in New Orleans (i.e., the Bayou Classic).

By recording expenses and receiving reimbursement for non-business travel, Mayor Brown may have violated state laws.^{1,3}

In response to this finding, Mayor Brown wrote that he “held meetings” with elected officials, members of LCNCBM and other organizations. Concerning the 2015 Bayou Classic football game, the Mayor wrote, “Also while in New Orleans, I attended the Bayou Classic Football game but paid for my own room, food, and other travel expenses.”

When questioned about traveling to New Orleans near the time of the Bayou Classic football games in November 2014, the Mayor stated that meetings were held the day before the game and additional meetings were held in his hotel room and would last about an hour. This statement contradicts his October 23, 2015, statement where he stated that the New Orleans trip

^C This amount was previously accounted for in the section “Out-of-Town Meetings That Did Not Occur.”

was to attend the football game. In addition, from 2011 through 2014, the Mayor's expense reports show that the Town paid for four trips to New Orleans, which included mileage, hotel, and meal expenses totaling \$4,332.82.

By claiming \$19,491.25 in expenses that he did not incur or were for personal purposes, Mayor Brown may have violated state laws.^{1,2,3,5}

On October 23, 2015, we met with Mayor Brown to discuss the audit findings in this report. During this meeting, we gave the Mayor an opportunity to produce any additional records he may have that would support his position that his expense reimbursements were for a public purpose. As of the report date, the Mayor has not provided additional documents to support the questioned expenditures.

In addition, in 2008, the Legislative Auditor issued a report on the Town of St. Joseph stating concerns in some of the following areas of the Town's operations:

- (1) Lack of Financial Management
- (2) Need Written Policies and Procedures
- (3) Need Segregation of Duties in Accounting Department
- (4) Needed Controls Over Purchasing

The 2009 through 2014 independent audit reports consistently stated that the Town has insufficient segregation of duties relating to financial transactions and recurring findings relating to a lack of documentation supporting disbursements and inappropriate expenditures of public funds. Therefore, it appears that since 2008 the Mayor has been aware of these concerns and has not taken corrective actions.

Recommendations

We recommend that the Town:

- (1) establish written policy and procedures for recording travel expenses;
- (2) submit Mayor's travel expense reports to the Board for approval in a timely manner;
- (3) maintain all travel expense reports, receipts, and other supporting documentation for at least three years;
- (4) seek repayment from the Mayor for travel expense reimbursements and travel advances to which he was not entitled;
- (5) require Board approval of all grant fund expenditures to vendors;

- (6) properly document all expenditures of grant funds;
- (7) require sufficient invoices/records from vendors supporting their services provided; and
- (8) maintain vendor records for at least three years.

LEGAL PROVISIONS

¹ **La. R.S. 14:134. Malfeasance in office**

“A. 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.

C.(1) Whoever commits the crime of malfeasance in office shall be imprisoned for not more than five years with or without hard labor or shall be fined not more than five thousand dollars, or both.”

² **La. R.S. 14:133. Filing or maintaining false public records**

“A. Filing false public records is the filing or depositing for record in any public office or with any public official, or the maintaining as required by law, regulation, or rule, with knowledge of its falsity, of any of the following:

- (1) Any forged document.
- (2) Any wrongfully altered document.
- (3) Any document containing a false statement or false representation of a material fact.

C.(1) Whoever commits the crime of filing false public records shall be imprisoned for not more than five years with or without hard labor or shall be fined not more than five thousand dollars, or both.”

³ **La. R.S. 14:67. Theft**

“A. 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.

B.(1) Whoever commits the crime of theft when the misappropriation or taking amounts to a value of twenty-five thousand dollars or more shall be imprisoned, with or without hard labor, for not less than five years nor more than twenty years, or may be fined not more than fifty thousand dollars, or both.”

⁴ **La. R.S. 38:2241. Written contract and bond**

“A.(1) Whenever a public entity enters into a contract in excess of five thousand dollars for the construction, alteration, or repair of any public works, the official representative of the public entity shall reduce the contract to writing and have it signed by the parties. When an emergency as provided in R.S. 38:2212(D) is deemed to exist for the construction, alteration, or repair of any public works and the contract for such emergency work is less than fifty thousand dollars, there shall be no requirement to reduce the contract to writing.

(2) For each contract in excess of twenty-five thousand dollars per project, the public entity shall require of the contractor a bond with good, solvent, and sufficient surety in a sum of not less than fifty percent of the contract price for the payment by the contractor or subcontractor to claimants as defined in R.S. 38:2242. The bond furnished shall be a statutory bond and no modification, omissions, additions in or to the terms of the contract, in the plans or specifications, or in the manner and mode of payment shall in any manner diminish, enlarge, or otherwise modify the obligations of the bond. The bond shall be executed by the contractor with surety or sureties approved by the public entity and shall be recorded with the contract in the office of the recorder of mortgages in the parish where the work is to be done not later than thirty days after the work has begun.”

⁵ **La. R.S. 14:68. Unauthorized use of a movable**

“A. Unauthorized use of a movable is the intentional taking or use of a movable which belongs to another, either without the other's consent, or by means of fraudulent conduct, practices, or representations, but without any intention to deprive the other of the movable permanently. The fact that the movable so taken or used may be classified as an immovable, according to the law pertaining to civil matters, is immaterial.

B. Whoever commits the crime of unauthorized use of a movable having a value of five hundred dollars or less shall be fined not more than five hundred dollars, imprisoned for not more than six months, or both. Whoever commits the crime of unauthorized use of a movable having a value in excess of five hundred dollars shall be fined not more than five thousand dollars, imprisoned with or without hard labor for not more than five years, or both.

APPENDIX A

Management's Response

TOWN OF SAINT JOSEPH

February 28, 2016

Post Office Box 217
Saint Joseph, Louisiana 71366
Phone 318-766-3713
Fax 318-766-3063

Daryl G. Purpera, CPA, CFE
Legislative Auditor
State of Louisiana
1600 North Third Street
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

In your February 11, 2016 letter, you invited the Town of St. Joseph to provide any information which may affect the findings contained in the draft of your investigative audit report on the Town. Your letter stated that you would include any information deemed material in your final report. This letter is the Town's response, provided as you requested.

The Town of St. Joseph welcomes the examination of its records by the Louisiana Legislative Auditor's office. However, I am concerned because the draft audit report appears in several instances to indicate that the Auditors asked the Mayor for information during the audit when they did not. We could have resolved or answered several conclusions presented in the Report if the Auditors would have asked me for this information. For example, I recall the auditors talking with Mr. Bobby Conner about work performed but I do not remember them asking me for invoices supporting the nature of the work that Mr. Conner performed. All invoices are reviewed and approved the by Board of Aldermen Finance Committee and I have attached several invoices or agreements, which shows that we followed proper procedures before paying invoices. See Attachment 1, which contains documentation regarding the payments to Mr. Connor which the Auditors apparently did not consider.

The Auditors Report highlights that I contracted with Mr. Conner who is my cousin because his labor is far less expensive than other contractors. In response, I hired Mr. Conner as well as other contractors or employees based on their ability to do a job, and not because they are related to me. Working with relatives may occur more often in small rural towns than in larger cities because the labor pool is much less in small towns. The fact that Mr. Conner, who is my cousin, works for the town does not violate State law. Please see more detail explanations below regarding how payments to Mr. Conner were handled and the reasons we made them, i.e., \$20,000.00 Community Water Enrichment Fund (CWEF), \$15,000.00 CWEF, \$9,000.00 described as truck rental through Federal Emergency Management Agency (FEMA), and others.

The detail of other Findings and Recommendations, from January 1, 2011 to December 31, 2014, Town of Saint Joseph Mayor Edward Brown received \$19,417.72 in reimbursements and cash advances for travel expenses that he either did not incur or which were for personal travel that appears to have no public purpose are summarized below as well.

RESPONSE TO FINDINGS AND RECOMMENDATIONS

Mayor Edward Brown Appeared to Control the Entire Contracting for Services Process

Audit Finding

Town of St. Joseph (Town) Mayor Edward Brown contracted with his cousin, Mr. Bobby Conner to perform a variety of construction and mechanical jobs for the Town, including demolishing dilapidated houses, repairs roads, fixing water leaks, and repairing equipment (e.g. lawn mowers, water pumps) since 2006. He stated that he contracted with Mr. Conner because his labor cost was far less expensive than other contractors.

Response to the Audit Finding

The Board of Aldermen adopts Resolutions authorizing the Mayor to conduct all negotiations and execute and submit all documents including, but not limited to, applications, agreements, payment requests and so on, which may be necessary for completion of the projects mentioned above. All invoices are subject to final review and approval by the Board of Aldermen Finance Committee, and some of the work performed is reviewed and approved by OCD, FEMA, and other agencies.

I agree that as Mayor, I control the process for services dealing with construction and other projects but only two town officials jointly hold the position to carry out this function: the Mayor and the Municipal Clerk. These jobs are for small dollar amounts, paid for using grant funds, and they are authorized by the Board of Aldermen to achieve a specific mission or accomplish a predetermined goal. The Office of Community Development works with us to develop the scope of work and objectives or goals that should be met when the work ends. FEMA works with the Town during disasters by reviewing and setting cleanup objectives and goals and the nature of the work to be performed, and then inspects such jobs before the Town is reimbursed. Since few, if any of the contractors in Tensas Parish are willing to take on projects for such a small amount of money, it is difficult to find a contractor willing to work such jobs. Also, using contractors who do not live in the Parish is very expensive, and a significant portion of the grant funds are used for mobilization expenses such as travel and setup costs. Therefore, the town could end up spending excessive amounts of money for these initial expenses before the construction or repair work even gets started. It is not our practice to break the grant funds into small amounts to comply with state law. Currently, the CWF program grants may be used to purchase supplies and make minor repairs. This allows minor repairs at minimal cost to the town and the grants cover the purchase of operating materials that helps the town economically.

The audit report is correct that Mr. Conner received a \$15,000 payment for work to install water service lines. In fact, Mr. Conner received the drawdown payment to

purchase some of the water lines and for moving his equipment in place to start work when weather permitted. However, the report does not show that the town halted this work when Governor Jindal announced that the town would receive State appropriations totaling six million dollars to replace the entire system of water distribution lines, because we thought that it would be more economical to use the CWEF funds for repairs needed at the water plant instead. Two weeks later, OCD amended the CWEF contract and authorized the town to use the funds to make water plant repairs instead of installing water distribution lines. They also authorized us to use part of the funding to purchase plant supplies. However, we did not make a request to OCD to reimburse the town for the \$15,000 paid to Mr. Conner. Instead, he worked for the town without pay until we deemed the town had recouped the cash outlay paid to him. To accomplish this, Mr. Conner used his personal equipment (backhoe and eighteen wheeler truck and trailer) to load and haul all away sidewalk concrete and debris from a town lot where the walking trail construction was underway. We estimated the cost to remove this debris would have exceeded \$4,000. Also, Mr. Conner repaired water and sewer lines as well as equipment such as truck trucks, the backhoe, and tractors. He also used his personal vehicle and tractor-trailer to haul heavy equipment out-of- town for repairs (\$9,500) during the calendar year 2013 without pay. So the town used the pipes that Mr. Conner purchased to make repairs, and in addition to saving the costs for hauling away the debris and repairing water and sewer lines the Town recouped the \$15,000 payment to Mr. Conner. The Town provided the funds for this work; CWEF grant funds were not used and therefore the Office of Community Development records would not show that Mr. Conner received payment from that grant.

The Town hired Mr. Conner to make road improvements to Martha, Jan, and Beth Streets and used \$20,000 from LGAP funding to pay for the construction costs. Again, the Aldermen adopted a Resolution authorizing the Mayor to conduct all negotiations and to execute and submit all documents including, but not limited to, applications, agreements, payment requests and so on which were necessary for completion of the project as mentioned above. Mr. Conner made road improvement repairs on an approximately three-block section of Martha Street, and all of the Jan and Beth streets that are connected to Martha. Mr. Conner completed the work, and the town submitted photos and documents as required to OCD. The OCD then reimbursed the town and closed the project. The report states that Mr. Conner could not recall or describe any of the work he performed in exchange for the money the town paid him. I do not know how the Auditors posed the questions to Mr. Conner regarding this work but I am confident that he could have described the details of this work if he had been asked about repairs to Martha, Jan, and Beth Streets located in the Woodlawn Subdivision of Saint Joseph. Further, the Town paid Mr. Conner \$9,000.00 under FEMA application No. 107-67495-00 1786-Dr-LA PW2156 (ref No. :) relative to the aftermath of Hurricane Gustav. Documentation regarding this is provided as Attachment 2. The purpose of the grant dealt with flood prevention by cleaning ditches, canals, and debris throughout the Town and this continued more than one year after the storm. All payments were reviewed and approved by the Finance Committee of the Board of Aldermen. In addition, FEMA

personnel reviewed and approved the work at the designated sites before reimbursing the Town. Regarding the preparation of forms 1099 Miscellaneous Income for vendors, the town began reporting such income starting the calendar year ended 2015.

Finally, I agree with the Auditor that OCD records do not show Mr. Conner as a contractor who was paid from the CWEF Grant because we did not pay Mr. Conner from these grant funds, except for \$6,000.00 to service the aerator. And, economics was my reason for hiring Mr. Conner. For example, a previous contractor charged the town \$10,000.00 to service the water plant aerator. When this service was needed later, Mr. Conner did the same job just as well for \$6,000.00, representing a savings of \$4,000.00 or forty percent.

Mayor Brown May Have Violated State Law While Contracting for Services

From January 2013 to May 2014, the Town paid Mr. Bobby Conner a total of \$41,950 from OCD grant funds. Town records indicated that \$21,950 were coded as payments of the grant funds under the CWEF for water improvements projects and \$20,000 from the Louisiana Governor's Assistance Program (LGAP) for road improvement projects. OCD records indicated that the Town was awarded a \$36,000 LAGAP grant in April 2010 and a \$35,000 CWEF grant in January 2013.

Since I became Mayor in 2001, I recall all LGAP and CWEF grant funds amounted to \$35,000.00 each. I do not recall OCD awarding the Town a \$36,000.00 LGAP grant in April 2010. The Auditor states that La. R.S. 38:2241 (A) (2) requires contractors on public works projects in excess of \$25,000.00 to provide a surety bond. However, neither of the payments to Mr. Conner exceeded \$25,000.00.

Mr. Bobby Conner has contracted with the town since 2006 and performed demolitions, road maintenance, and certain repairs dealing with the town water distribution lines and water plant maintenance. He has performed work admirably and rendered a valuable service to the town. For example, the town was informed that to overlay an approximately two block section of Holly Street if done by State DOTD requirements could cost the town \$80,000. Since the potholes were so deep and many Mr. Conner recommended that we use gravel to make repairs instead of asphalt. The citizens agreed with this method of repair, and the town entered a contract with Mr. Conner because he agreed to do the work for the balance of the \$10,000 of grant funds remaining. The Mayor and Board of Aldermen gave Mr. Conner the opportunity to make the road improvements, and he did a good job doing so. He continues to grade the road when required. Mr. Conner also works with the water plant operators by making emergency repairs when needed. He makes repairs to the plant aerator and works most days helping to make repairs to various size water distribution lines from ¾" service lines to 14" main water lines. Over the past several years, emergency conditions have occurred almost weekly and problems with our nearly 90 year old water line distribution system appear to increase each passing day.

The auditor suggests that I understood that all projects must be filed with the Clerk of Court since we filed two projects there before. However, town engineers or contractors normally file these documents, and not the Mayor's administrative personnel. Also, please note that these projects totaled \$600,000 and \$350,000 respectively and were substantially more than the \$20,000 or less contracts with Mr. Conner. In the past, the town did not enter into written contracts with other contractors who performed small jobs for the town similar to Mr. Conner and until now I was not aware of the requirement for written contracts found in La. R.S. 38:2241. We will ensure that all contractors comply with the subject law in the future.

Mayor Brown received Reimbursement He Was Not Entitled to Receive

- (1) A rental car for his son's use;
- (2) Travel advances that he owes the Town and one advance for non-public purposes;
- (3) Duplicate payments for travel expenses incurred
- (4) Overpayments for travel expenses incurred;
- (5) Reimbursement for unsubstantiated out-of-town meetings; and
- (6) Non-public business travel

Overview

The Auditor's report states that the Mayor approves employee expense reports and the Mayor Pro Tem approves the Mayor's expense report. This statement is inaccurate because only the Board of Aldermen Finance Committee approves the Mayor's expense reports, and all other disbursements as well, which provides for adequate separation of the review and approval process. To promote transparency, I obtained a GPS navigating system that records miles from the time that I leave town hall until I return. Before then, I would record mileage for each day instead of by each trip taken due to the extensive record keeping it would take. For example, the GPS system list of my business trips from town hall exceeds 160 trips per month. Further, the system records both in-town travel and out-of-town travel, and provides a more detailed report for month-end reporting which helps tremendously for preparing reports for the Finance Committee's review and approval. Furthermore, I do not recall telling the auditor that I actually record my odometer reading at the beginning and end of the month as this is not my practice. Normally, I record odometer readings at the beginning and end of the day.

Again, I correctly report business miles on my business travel expense report, even though mistakes may have been made.

1. The rental of a car for my son and not netting it against money the Town owed me was an oversight and I have already reimbursed the Town \$256.00.

2. Travel Advances

Audit Finding

Mayor Brown received travel advances for his personal use and not for the benefit of the public.

Response to the Audit Finding

I strongly disagree with the audit finding and the suggestion that I received travel advances for my personal use. In fact, town records show that throughout the four-year period under review (January 1, 2011 through December 31, 2014) I was owed money by the Town. The account balance due me for business travel expenses incurred ranged from \$2,591.60 (January 2011) up to \$6,513.92 (August 2013). The amount due to me as of December 31, 2015 is \$1453.84. During the four years ending December 31, 2014, town records show the balances due me at the end of each month as follows:

Ending Balance for Month of	Year 2011	Year 2012	Year 2013	Year 2014
January	\$2,591.60	\$4,776.53	\$3,015.85	\$2,507.36
February	\$4,150.87	\$5,464.72	\$4,126.69	\$260.13
March	\$4,735.43	\$4,996.25	\$3,941.19	\$260.13
April	\$3,870.62	\$5,336.26	\$4,150.64	\$260.13
May	\$4,625.19	\$2,998.08	\$5,791.95	\$1,133.79
June	\$3,206.83	\$2,438.66	\$5,789.19	\$2,248.06
July	\$2,114.13	\$1,343.63	\$6,513.92	\$4,202.50
August	\$2,753.03	\$2,204.49	\$6,513.92	\$4,377.84
September	\$2,496.40	\$1,475.18	\$5,648.93	\$4,005.05
October	\$3,266.14	\$2,157.06	\$6,406.36	\$3,044.27
November	\$4,023.18	\$2,786.51	\$3,479.31	\$2,838.64
December	\$4,400.00	\$3,307.54	\$3,337.66	\$859.57

Because I was due reimbursement from the Town throughout this period, I noted the travel advances as reimbursements for business travel expenses incurred. These travel advances were therefore posted to the expense account instead of the general ledger accounts receivable account, which caused certain withdrawals to go overlooked and unpaid. These errors totaled \$2,150.00 and I have already reimbursed the Town for this amount.

3. Duplicated Payments

Audit Finding

Mayor Brown received three duplicate payments totaling \$1,300.36 for expense reports that he prepared.

Response to the Audit Finding

I agree with the audit finding that I receive three duplicate payments from February 2012 through November 2013. I informed the Auditor that the duplicate payments occurred due to the correction of the rate for mileage previously charged. The QuickBooks accounting system restored to the accounts payable system the entire amount of the corrected invoice instead of only the difference of between original invoice and the corrected one. This caused the duplicate payments to be made. I have already reimbursed the Town the full amount resulting from this error: \$1,300.36.

4. Overpayments

Audit Finding

Mayor received three overpayments totaling \$739.10.

Response to Audit Finding

I agree with the audit finding Item Number 1 that correcting an error on my expense report similar to the previous audit finding caused an overpayment of \$197.98, and that as indicated in Item Number 2 a math error resulted in an overpayment of \$285.12. Regarding Item Number 3, my opinion remains that this drawdown covered unreimbursed travel expense previously incurred instead of a travel advance. I have reimbursed the Town \$739.10 for these three items.

5. Out-of-Town Meetings That May Not Have Occurred

Audit Finding

Mayor Brown's travel records indicate he was reimbursed for business travel expenses he either did not incur or incurred for personal purposes.

Response to Audit Finding

I strongly disagree with the audit finding.

Louisiana Asset Management Pool (LAMP)

My expense reports show correct business travel expenses incurred while in New Orleans, Baton Rouge and other areas for meetings with LAMP officials. Again, there are many times that I met with LAMP's personnel in informal meetings, including in New Orleans. There are numerous officials who are in New Orleans during the Bayou Classic weekend and there is no better time to meet with Black Leadership to strategize and plan for improving communities throughout the State. There were side meetings at the State Capitol and other cities throughout the state where I met with Mr. Sanders from LAMP. I would ask him to help me to understand some of the Treasury Department decisions and how they could relate to water system improvements for Saint Joseph. If Mr. Sanders informed me that he would be in various locations throughout the state I

would always try to meet him because I felt that he would be honest with me, he always would follow up with me about questions that I posed to him, and above all I trusted him.

I have held numerous meetings with Senator Francis Thompson both in his Senate office and on the Senate floor. I don't have a record of the many times that I met with Senator Thompson but I met with him numerous times at the state capitol. I did not report the meetings with him on my business travel expense reports.

The Town will develop policies and procedures to help ensure that business travel expenses are thoroughly presented on business expense reports. I currently use the AT&T GPS unit to document business travel for both in-town and out-of-town travel, and I can print reports and submit them directly from the GPS unit to document this travel. This process gives some transparency by eliminating manual intervention. Additionally, I can record meetings if appropriate and practical. The Auditor commented that the Legislative Auditor's office uses GPS to determine and keep track of its staff's business travel miles for in-town and out-of-town travel. I am currently using this same method.

Louisiana Chapter of the National Conference of Black Mayors (LCNCBM)

Audit Finding

It appears that the Town paid Mayor Brown \$5,813.80 in travel expenses for private purposes.

Response to the Audit Finding

I was elected president of the Louisiana Chapter National Conference of Black Mayors in February 2010, and the swearing in ceremony was held in Saint Joseph. The African American Mayors Association (formerly National Conference of Black Mayors) is a new organization, and I have served as board member and trustee since May 2013. The AAMA works with over 500 member mayors and their towns and cities throughout the nation and with more than sixty mayors in Louisiana. Through the AAMA, I have obtained valuable information and shared it with towns and cities in Louisiana. I have been able to meet with other mayors and share information about matters such as the Affordable Care Act and President Obama's My Brother's Keeper Program, just to name a few. Also, I provided information about current and future events when we meet, and the meetings are informal.

For this item, the auditor did not conclude that my travel records were inaccurate and instead he chose to attack the organization itself, claiming that my expenses for travel associated with my work as President of the organization was personal in nature. I disagree with the auditor's opinion that the AAMA (LCNCBM) is a private organization, and I did not tell the auditor that it was a "private venture" or that my expenses for travel associated with these meetings was not an appropriate expense. The new AAMA organization works with mayors by providing information to municipalities across the nation, including Louisiana. We work with the public, and my travel serves a public purpose and is not personal in nature.

African American Mayors Association (AAMA)

Currently, I serve on the Executive Board of Directors for the African American Mayor Association, formerly the National Conference of Black Mayors. Numerous Louisiana African American mayors were members of the NCBM until February 2014, and they plan to join the AAMA once various issues are settled by the courts. As President of the LCNCBM, I traveled extensively throughout the State discussing issues with other mayors. I rely on discussion with the Louisiana Mayors before notifying the AAMA about their concerns. When Mayors are dealing with concerns within their towns or communities, I try to always answer the call. My practice is to record AAMA and the names of the cities or towns visited when meeting with the Mayors. Furthermore, I believe that I can represent the AAMA in Louisiana even though most annual or quarterly meetings are held in Washington, D. C.

Kinlaw & Associates and J & J Engineering

Audit Finding

It appears that Mayor Brown was paid \$1,395.48 for travel expenses for meetings that he did not attend with Kinlaw and Associates. Also, it appears that Mayor Brown was reimbursed \$3,169.18 for travel expenses for meetings with J & J Engineering about the walking trail and amphitheater that he did not attend.

Response to the Audit Finding

The auditor did not provide detailed information for the two above-noted amounts. However, my expense reports show correct business travel mileage and expenses incurred while in Baton Rouge or other areas for meetings with the town's engineer or grant consultant. On numerous occasions the engineer or grant consultant have recommended that I travel to Baton Rouge to speak with Senator Thompson or State departmental agencies to discuss matters such as ongoing water improvements, the amphitheater, the walking trail, and streets projects. Also, I worked with them on funding for the Louisiana Governmental Assistance program, the Community Water Enrichment Program, and on planning recreation facilities for our children. St. Joseph's ability to provide these public improvements for its citizens depends upon its obtaining funding through a very competitive grant process and the assistance of legislative and executive branch officials, and it is impossible to succeed in this process without traveling to meet with the Town's consultants and the various officials. These trips required a significant time commitment from me for which I am not paid anything extra as I am a salaried public employee, but I recognize the importance of obtaining public funding to benefit the citizens of St. Joseph.

I do not know what trips exactly the two totals above represent because the auditor did not provide the details regarding this item. However, I recorded only the company name for the engineer or grant consultant for this business travel instead of recording the names of all parties such as Senator Thompson, Office of Community

Development, the Treasury Department and others, as well as the engineer and consultant.

Periodically, for example, Larry Kinlaw would suggest to me that I should travel to the Capitol in Baton Rouge to meet with Senator Thompson or other officials about various town projects. On my business travel expense report, I would list Larry Kinlaw & Associates showing the purpose for making the trip instead of listing Larry Kinlaw & Associates, Senator Thompson, the Office of Community Development or other agency, etc. Because I did not list all of this information on my expense report, the auditor concluded that the business travel was either unjustified or did not occur when in fact it did. In the future, I will record more detail for the purpose of each business trip and name all individuals visited. I may do sign-in-sheets where considered appropriate. Also, as discussed above I now use the AT&T GPS system information to document business travel for both in-town and out-of-town travel, and this method promotes transparency. I also print reports produced by the GPS unit to document my travel and I attach it to my business travel expense reports for all travel.

The auditor noted that Mr. Kinlaw provided him a list of dates that he met with me, and told him that he recalled meeting with me "on at least two occasions over the weekend." The audit report does not reveal how many meetings Mr. Kinlaw was able to document, except for the statement that there were at least two weekend meetings. Despite this, the auditor apparently focuses on differences in the meeting dates and then concludes that I attended at most two of the ten meetings indicated on my expense reports. Turning Mr. Kinlaw's statement that he met with me "at least" two times into a conclusion that I met with him "at most" two times makes no sense. Likewise, using Mr. Kinlaw's statement that he met with me "at least" two times to support the auditor's claim that he "was only able to confirm they met on two occasions" is misleading. Because the auditor provides no further information, it is impossible to determine what other leaps of logic this section of the report contains. The Auditor further states that after reexamining my expense reports they determined that I did not claim hotel costs for overnight stays September 12 and 13, 2013 and on April 6 and 7, 2014. I will have to reexamine those dates because I may have paid for the hotel with my personal credit card. However, the Auditor may be able to answer this question since he gained access to my personal bank account without my knowledge and without complying with the procedures required by Louisiana law, and he has refused to disclose the basis for his authority to access this information.

Mr. Kinlaw provided this statement: "As I pointed out I can not be certain of dates but I can recall several meetings and I do know that I highly recommended that you make personal meetings in Baton rouge and Washington to promote applications for funding which have paid off. I always recommend to clients to follow up with Legislators in Baton Rouge and in your case I do know that I recommended that you meet with Division of Administration, Facility Planning & Control, Legislators while in session on several occasions and no less than two-three times a year. Land & Water

Conservation Fund office, (Suzette Simms), meetings with engineers to iron out timelines on major applications. It is time consuming and requires you as a Mayor to put in personal time face to face with decision makers to enhance the chances of funding and you are one of the elected officials that have been very good at follow through and the results show.”

Mr. Kinlaw recalls my coming to his office, and to his house on two occasions to deliver documents for grant applications. He recalls meeting with me downtown on two or three occasions regarding grant applications, meeting with me along with Town Attorney Karl Koch and Town Engineers Goel and Martin on another occasion, and meeting with me and the Town engineers at their offices. The Auditor’s report is simply not accurate.

The Auditor’s Report discusses a February 1, 2011 meeting held with Mr. Kinlaw in the Town of Waterproof, and claims that I overstated 21 mile on my expense report because the round trip should be 31 miles instead of 52 miles. I report daily mileage, and in this case the mileage total should exceed 31 miles because included in this 52 miles is other in-town business travel. Relative to the two instances where I traveled to Baton Rouge but did not record charges for meals or hotel, I will review my records to ensure that I did not overlook any. Yet, I do recall staying with a relative during one trip to Baton Rouge.

Non-Public Business Travel

Audit Finding

The audit report alleges that my trips to New Orleans at the same time as the Bayou Classic football game were for personal purposes and not properly included on my expense reports.

Response to the Audit Finding

Yes, I attend the Bayou Classic football games in New Orleans each year. While there, I have held meetings with United States Congressman Richmond, State Representative Honore of Baton Rouge, Mayor Holden of Baton Rouge, and a host of other elected officials. Also, I met with members of the Legislative Black Caucus, Louisiana Municipal Black Caucus, LCNCBM, and various other Black organizations. I disagree with the auditor’s opinion that the meetings held during the Bayou Classic in New Orleans do not serve a public purpose and therefore, should not be regarded as business travel. For example, I traveled to New Orleans last November 2015 because I was invited to attend the Louisiana Legislative Black Caucus meeting and discussed town matters with legislators, mayors, and newly-elected officials of steps we could take to help Saint Joseph. Also while in New Orleans, I attended the Bayou Classic football game but paid for my own room, food, and other travel expenses. I hope to meet with State and Local officials to ascertain the proper way to present this expenditure, if at all.

Also, I will meet with the Board of Aldermen to discuss the Auditor's Recommendations and afterward, develop written policy and procedures for recording travel expenses, which should cover submission of reports for approval in a timely manner, maintaining receipts and supporting documentation for at least three years, and to discuss the reimbursements which according to the Audit Report the Mayor was not entitled to receive, if any. Regarding the audit finding on separation of duties, the Town has dealt with this problem for many years and does so due to economical reason. Since there are only two administrative employees we welcome suggestions for fixing the separation of duties problem.

I hope that the information provided above is helpful to your office in preparing the final investigative audit report. I request that you include the additional material information which has been provided in the body of the audit report itself, even if that information does not support the conclusions reached by the auditor.

Thank you.


Edward L. Brown
Mayor

TOWN OF SAINT JOSEPH

Post Office Box 217
Saint Joseph, Louisiana 71366
Phone 318-766-3713
Fax 318-766-3063

Contract Agreement: Street Improvements Holly Street

ST-STIMP-001

This agreement between the Town of Saint Joseph and Bobby Conner of Saint Joseph covers street improvements to be made for sections of Holly Street from 2nd Street to 4th Street.

General Information: The surface condition of Holly Street from 2nd Street out to 4th Street is in very poor condition and needs improvement. Town engineer J&J Engineering, Inc. of Baton Rouge, Louisiana reported that it may not be feasible at this time to improve this section of Street with base lining and asphalt overlay due to the estimated cost exceeding \$80,000 and therefore, we decided to use a less expensive material and other costs to make the improvements.

We decided the most appropriate method for making the street improvements is remove certain section of the existing surfacing on Holly Street and place it with good quality gravel but, before finalizing our plans to do so, met with the residents to see if this method was agreeable. All residents agreed that we should go ahead with the improvements as planned.

Work to be performed:

To make the above noted street improvements, the Town of Saint Joseph will provide materials such as gravel, sand, etc., and contractor Bobby Conner has agreed to perform work.

Street improvements include the following:

1. Remove and dispose of one hundred sixty feet of asphalt surfacing on Holly Street starting near 3rd Street moving westerly toward 4th Street to a minimal depth of 2 inches. Fill in entire section with gravel and, sand or street-reclaim stock may be used where considered necessary.
2. Continuing westerly near the address of 308 Holly Street (Mary Conner) and remove and dispose ten feet of asphalt surfacing. Fill in entire section with gravel and, sand or street-reclaim may be used where considered necessary.
3. Remove and dispose asphalt from around minor potholes between 2nd Street and 3rd Street. Repair potholes with gravel, sand, cold-mix or street reclaim material as considered necessary.
4. Dress up repair and smooth off repair areas and smooth off street shoulder on each side of street near repair area and other sections where considered necessary.

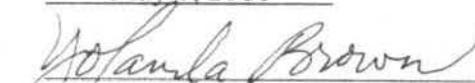
Payments to Bobby Conner shall be \$7,000.00 for startup and equipment transition June 30, 2011 and \$5,000.00 when work is complete, inspected, and the town acknowledge and agree to accept work.


Bobby Conner, Contractor


Edward L. Brown, Mayor

May 1, 2011

May 1, 2011


Witness

25085

Bobby Conner
Date Type Reference
7/20/2011 Bill SJ-STIMPROV.001

Original Amt.	Balance Due	7/20/2011 Discount	Payment
7,000.00	7,000.00		7,000.00
	Check Amount		7,000.00



General Fund Cash

7,000.00

L. B. Conner Contracting

412 Highway 573

St. Joseph, LA 71366

INVOICE NO. 2013-SJ004

3.15.2013

BILL TO

TOWN OF ST. JOSEPH
P. O. BOX 217
ST. JOSEPH, LA 71366

QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL
----------	-------------	------------	-------

1	Road improvement work on Martha Street, Jan Street, and Beth Street; remove and crush asphalt surface then restore to surface as reclaim base. Over lay entire surface with pit gravel and smooth for vehicle traffic. Two weeks after installation and use, spot check for dips, add additional gravel where needed. Notify the town to obtain additional gravel where needed.		\$20,000.00
---	---	--	-------------

ENTERED
2

PAID

SUBTOTAL	
SALES TAX	
SHIPPING & HANDLING	
TOTAL DUE	\$20,000.00

Thank you for your business!

Town of St. Joseph

Bobby Conner
Street & Sanitation: Asphalt & Ditching

LAGAP #0910-TNS-0201 (Martha Street, Jan and Be

4/30/2013

26151
20,000.00

General Fund Cash

LAGAP #0910-TNS-0201 (Martha Street, Jan an

20,000.00





Town of St. Joseph
General Fund
P. O. Box 217
St. Joseph, LA 71298
(318) 766-3713

26151

40992213

PAY TO THE ORDER OF: Bobby Connor \$ 20,000.00

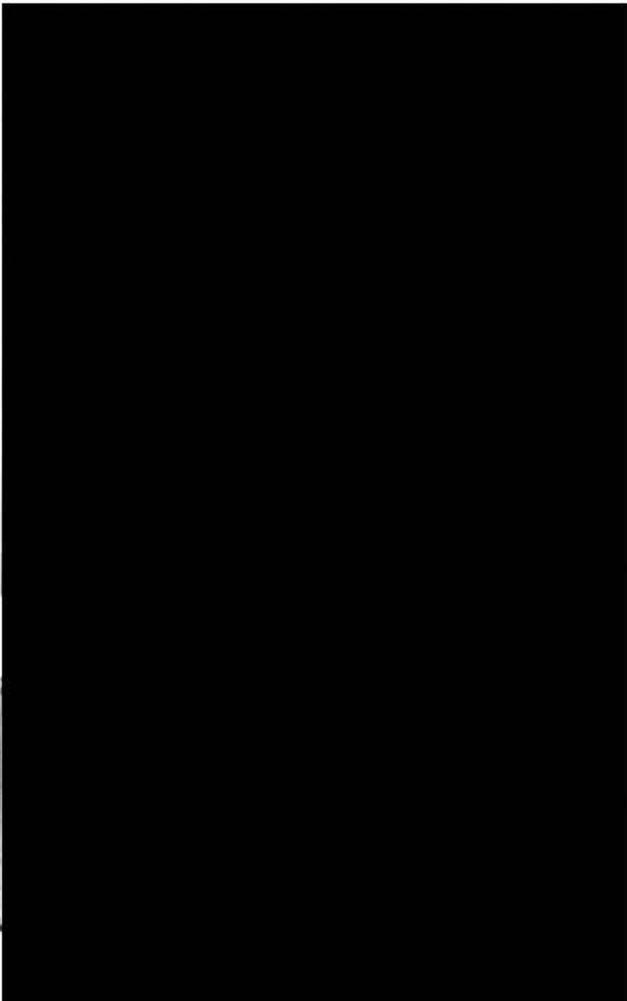
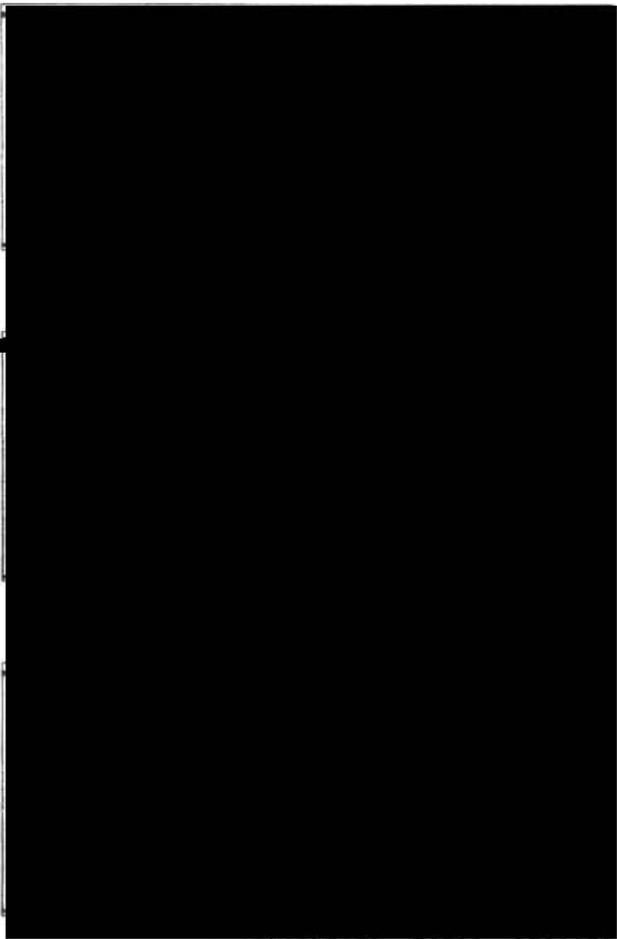
Twenty Thousand and 00/100

Bobby Connor

E. J. Brown
W. H. Brown

NOTE: LACAF #0910-TNS-0201 (Martha Street, Jan and B)

05/02/2013 26151 \$20,000.00



*Bobby Conner
412 Highway 573
St. Joseph, Louisiana 71366*

Date 06/02/2011

Invoice # SJ01-27

CUSTOMER: Town of Saint Joseph
P. O. Box 217
St. Joseph, Louisiana 71366

<u>Description</u>	<u>Amount</u>
Removed fuel pump from John Deere 4840, repaired and reinstalled fuel pump. Test drove and adjusted mower boom as needed.	\$ 700.00
Removed engine from John Deere 950, pulled clutch and will transport to Monroe, LA for repairs	\$ 600.00
Total amount due	\$ <u><u>1,300.00</u></u>

We appreciate your business

			25020
Bobby Conner		6/4/2011	
Street & Sanitation:Equipment Repairs	John Deere 4840 removed repaired and installed fue		700.00
Street & Sanitation:Equipment Repairs	John Deere 950 removed engine and clutch and rep		600.00

ENTERED

General Fund Cash

1,300.00

Bobby Conner
412 Highway 573
St. Joseph, Louisiana 71366

Date 06/04/2010

Invoice # SJ01-20

CUSTOMER: Town of Saint Joseph
P. O. Box 217
St. Joseph, Louisiana 71366

<u>Description</u>	<u>Amount</u>
05/23 Repair water leak Hancock Street	\$ 150.00
05/24 Travel from St. Joseph to Wisner to Monroe to St. Joseph to locate and pickup 6" centrifugal water Pump United Rentals	300.00
05/25 Repair water leak 4 th and Holly Streets	100.00
05/26 Repair water leak Plank Road	100.00
05/27 Deliver 6" pump back to United Rentals, Monroe and Inspected 6" pump at Volvo Rents, West Monroe	300.00
06/01 Repair water leak Woodlawn Street	100.00
06/02 Repair water leak Woodlawn Street	<u>100.00</u>

ENTERED
3

Total amount due

\$1,150.00

We appreciate your business

23432

Bobby Conner

Date	Type	Reference
6/4/2010	Bill	SJ01-20

Original Amt.	1,150.00
---------------	----------

	6/4/2010
Balance Due	1,150.00
Discount	
Check Amount	

Payment	1,150.00
	1,150.00

PAYMENT
RECORD

Water Gas & Sewer

~~Proposed~~ 108

1,150.00

*Bobby Conner
412 Highway 573
St. Joseph, Louisiana 71366*

Date 06/09/2009

Invoice # SJ01-07

CUSTOMER: Town of Saint Joseph
P. O. Box 217
St. Joseph, Louisiana 71366

<u>Description</u>	<u>Amount</u>
Tree removal and ditching Cotton Street Right of Way	\$ 2,500.00

ENTERED
3

Total amount due

\$ 2,500.00

We appreciate your business

Town of St. Joseph

Bobby Conner
Workforce investment: Lease and rental Tree removal and ditching Cotton Street

6/9/2009

2,500.00

ENTERED

General Fund Cash Tree removal and ditching Cotton Street

2,500.00

*Bobby Conner
412 Highway 573
St. Joseph, Louisiana 71366*

Date 06/09/2009

Invoice # SJ01-07

CUSTOMER: Town of Saint Joseph
P. O. Box 217
St. Joseph, Louisiana 71366

<u>Description</u>	<u>Amount</u>
Tree removal and ditching Cotton Street Right of Way	\$ 2,500.00

ENTERED
9

Total amount due

\$ 2,500.00

We appreciate your business

Town of St. Joseph

Bobby Conner
Workforce investment: Lease and rental Tree removal and ditching Cotton Street

6/9/2009

2,500.00

ENTERED

General Fund Cash Tree removal and ditching Cotton Street

2,500.00

Bobby Conner
412 Highway 573
St. Joseph, Louisiana 71366

Date 06/20/2014

Invoice # SJ-14-12

CUSTOMER: Town of Saint Joseph
P. O. Box 217
St. Joseph, Louisiana 71366

Contract No. BLC-001

<u>Description</u>	<u>Amount</u>
Provide Equipment and labor for picking up and hauling trees and debris from town that was caused by storms April 2014	\$ 2,000.00

ENTERED
3
28

JK

Total amount due \$ 2,000.00

We appreciate your business

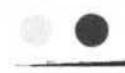

 obby Conner
 Date Type Reference
 6/20/2014 Bill SJ-14-12

Original Amt.	Balance Due	6/20/2014	Payment
2,000.00	2,000.00	Discount	2,000.00
		Check Amount	2,000.00

General Fund Cash

Handwritten signature

2,000.00



*Bobby Conner
412 Highway 573
St. Joseph, Louisiana 71366*

Date 09/15/2011

Invoice # SJ01-24

CUSTOMER: Town of Saint Joseph
P. O. Box 217
St. Joseph, Louisiana 71366

<u>Description</u>	<u>Amount</u>
Repairs for Martha Street and portions of Jan Street and Beth Street in the Woodlawn Subdivision.	\$ 900.00

PAID
[Handwritten signature]

Total amount due

\$ 900.00

We appreciate your business

f Bobby Conner
Street & Sanitation: Other Expense Martha Street resurfacing 10/7/2011 25212
900.00

General Fund Cash Martha Street resurfacing



900.00

*Bobby Conner
412 Highway 573
St. Joseph, Louisiana 71366*

Date 06/15/2012

Invoice # SJ-12-04

CUSTOMER: Town of Saint Joseph
P. O. Box 217
St. Joseph, Louisiana 71366

<u>Description</u>	<u>Amount</u>
Locate and install handicap ramp for Community House	\$ 300.00
Water leak repairs through the town	600.00
Assist with gas leak repair	100.00
Locate used tractor for side boom mower and install	500.00
Delivery and pick up Graverly mower repaired; West Monroe	125.00
Total amount due	\$ 1,625.00

ENTERED

We appreciate your business

Bobby Conner

6/15/2012

water lines	600.00
Handicap ramp community house	300.00
locate tractor and install boom mower	500.00
Graverly mower	125.00
gas leak	100.00

Water Gas & Sewer

Repair John Deere 530

1,625.00



Bobby Conner

See Invoice #SJ-12-07
See Invoice #SJ-12-07

10/5/2012

2,000.00
650.00

Water Gas & Sewer

See Invoice #SJ-12-07

2,650.00

PAYMENT
RECORD



Bobby Conner
412 Highway 573
St. Joseph, Louisiana 71366

Date 03/15/2014

Invoice # SJ-14-08

CUSTOMER: Town of Saint Joseph
P. O. Box 217
St. Joseph, Louisiana 71366

<u>Description</u>	<u>Amount</u>
Cleaning and repair water plant aerator Take down aerator and prepare for cleaning; Remove and stabilize 90' el and prepare for cleaning; Remove and steam clean all aerator pipes and internal housing; Reinstall pipes, 90' el, and enclose housing and test for leaks. Remove motor and took to Monroe, Louisiana for repairs; Reinstall aerator motor and belts and monitor for proper working condition.	\$ 6,000.00

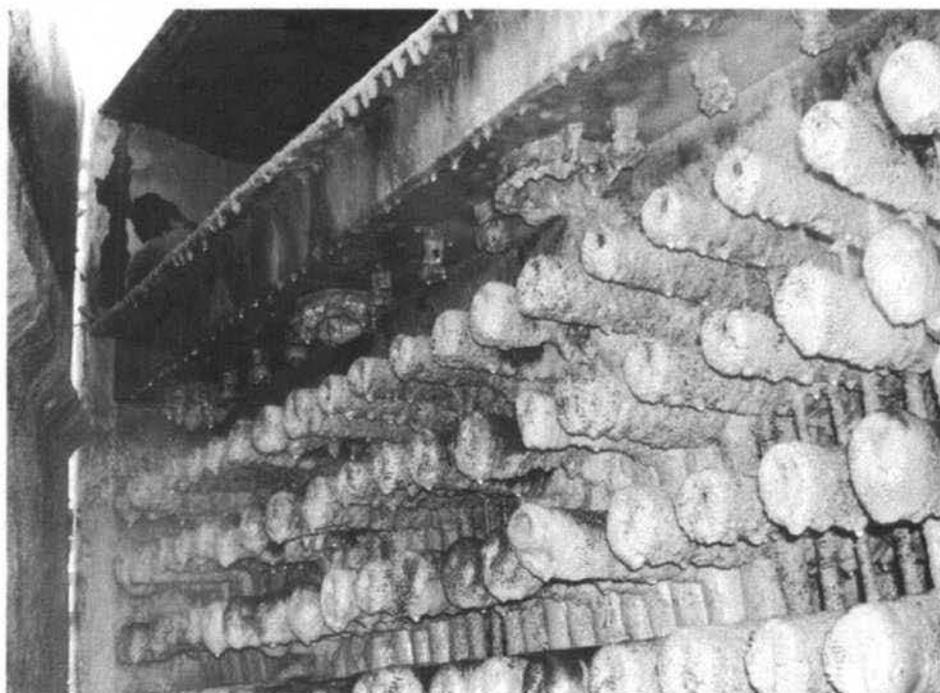
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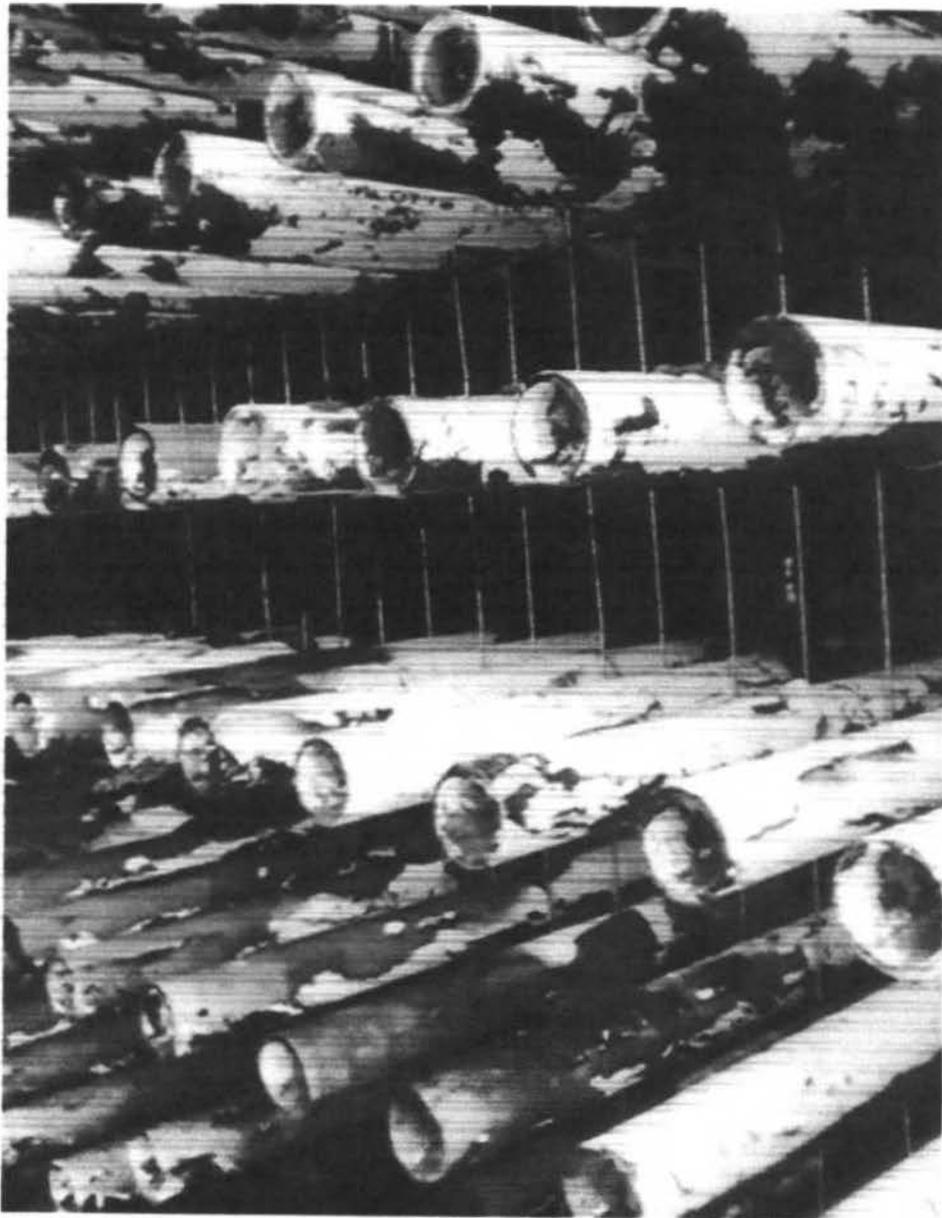
Total amount due

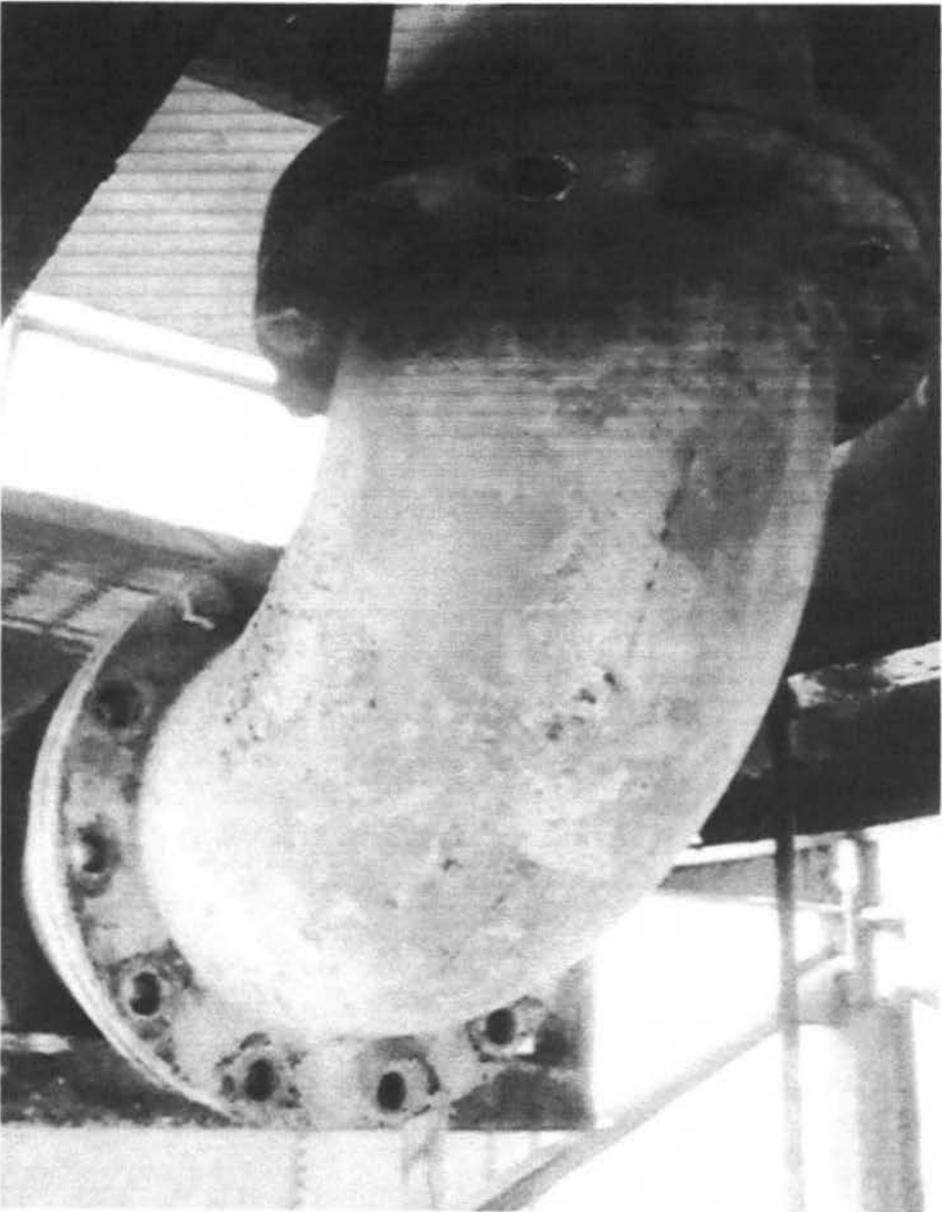
\$ 6,000.00

[Handwritten signature]

We appreciate your business







Bobby Conner
Date Type Reference
12/12/2014 Bill SJ-14-03

Original Amt.
1,175.00

Balance Due
1,175.00

12/12/2014
Discount
Check Amount

25858
Payment
1,175.00
1,175.00

PAYMENT
RECORD *OK*

Water Gas & Sewer

A.39

1,175.00



Bobby Corner		4/1/2011	24895
Street & Sanitation:Equipment Repairs	Picked up repair parts and repaired both gravely mo		275.00
Street & Sanitation:Equipment Repairs	Travel to Rayville to pick up fuel injectors for JD 484		250.00

General Fund Cash	Equipment maintenance & repairs	525.00
-------------------	---------------------------------	--------

Bobby Conner
412 Highway 573
St. Joseph, Louisiana 71366

Date 08/20/2009

Invoice # SJ01-09

CUSTOMER: Town of Saint Joseph
P. O. Box 217
St. Joseph, Louisiana 71366

<u>Description</u>	<u>Amount</u>
Transport town flatbed truck to Rayville and returned to St. Joseph.	\$ 250.00



Total amount due

\$ 250.00

We appreciate your business

23120

Bobby Conner			8/28/2009			
Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
8/28/2009	Bill	SJ01-09	250.00	250.00		250.00
				Check Amount		250.00

General Fund Cash Transport town flatbed truck to Rayville, LA for r

250.00

*Bobby Conner
412 Highway 573
St. Joseph, Louisiana 71366*

Date 04/15/2010

Invoice # SJ01-18

CUSTOMER: Town of Saint Joseph
P. O. Box 217
St. Joseph, Louisiana 71366

<u>Description</u>	<u>Amount</u>
Remove side boom mower from John Deere 4840 and deliver Natchez, MS for repairs. Pick side boom mower from Natchez, MS and return to St. Joseph; reinstall side mower	\$ 700.00

ENTERED
al

Total amount due

\$ 700.00

We appreciate your business.

24276

Bobby Conner
Date Type Reference
4/21/2010 Bill 04212010

Original Amt.	Balance Due	4/26/2010 Discount	Payment
700.00	700.00		700.00
	Check Amount		700.00

Side mower

General Fund Cash

700.00

GROUP IV PROJECT WORKSHEET REVIEW

PROJECT # GV06107

APPLICANT: ST. JOSEPH

DATE: 2/17/2009

FIPS: 107-67495-00

PW AMOUNT: \$ 26,516.34

	OFFICIAL (PRINT NAME)	INITIALS/DATE	COMMENTS
()	PROJECT OFFICER: [REDACTED]	ES 2-18-09	
()	STATE SAL: [REDACTED]		
()	PAC: [REDACTED]	[Signature] 2/19/09	
()	TASK LEADER: [REDACTED]	BSM 2/19/09	
()	QA/QC/HMP/CEF:		
()	APPLICANT'S REPRESENTATIVE: Edward Brown Mayor		
()	COPY FILED		
()	DISK ATTACHED		

NOTE: PW MUST HAVE SIGNATURE & TITLE OF APPLICANT'S REPRESENTATIVE, PO & PAC

PROJECT WORKSHEET

Public reporting burden for this form is estimated to average 90 minutes. Burden means time, effort and financial resources expended by persons to generate, maintain, disclose, or to provide information to us. You may send comments regarding the burden estimate or any aspect of the collection, including suggestions for reducing the burden to: Information Collection Management, U.S. Department of Homeland Security, Federal Emergency Management Agency, 500 C Street, SW, Washington, DC 20472, Paperwork Reduction Project (OMB Control number 1660-0017). You are not required to respond to this collection information unless a valid OMB number appears in the upper right corner of this form. **NOTE: Do not send your completed questionnaire to this address.**

DECLARATION NO.	PW REF NO.	DATE	FIPS NO.	CATEGORY	NEMIS NO.
FEMA 1786 DR LA	GV06107	02/12/09	107-67495-00	E	
APPLICANT				WORK COMPLETED AS OF:	
ST. JOSEPH				DATE:	PERCENT
				02/12/09	100%
DAMAGED FACILITY				COUNTY	
Community Building				TENSAS PARISH	
LOCATION				LATITUDE	LONGITUDE
400 Levee Road, ST. Joseph LA 71366				31.91409	-91.23438

Was this site previously damaged? Yes No Unsure

DAMAGE DESCRIPTION AND DIMENSIONS:

During the incident period September 1-11, 2008, Hurricane Gustav caused high winds, electric storms and in excess of 20 inches of rain causing severe wind damages and local flooding in Tensas Parish, Louisiana. The Community building was built in 1940 and was in use at the time as The Community building. The building is a 8,254 SF: (62' x 84' Auditorium area, 102' x 25' Lobby area and 62' x 8' Porch area) wood frame building, built on concrete blocks with a 20 year, 3 tab, asphalt shingle roof. The high winds and blowing rain damaged the following:

Latitude and longitude were taken from City Hall front door.

CONTINUED

SCOPE OF WORK:

Work Complete: None
 Work to be completed:
 This PW is written to provide for the removal and replacement of the 3 tab, 20 yr. asphalt shingle roof at St. Joseph Community building. The roof suffered severe damages across the entire 10,486 SF (105 SQ) roof surface requiring a complete removal and replacement of the roof.
 This PW is an estimate to remove and replace the damaged roof back to pre-disaster condition. The Applicant is contemplating an upgrade to a metal roof, with the additional cost to be the responsibility of the Applicant. The Applicant has been advised to contact the State before any changes of pre disaster condition occurs.
 An estimate has been provided by Costworks 2009 and is attached.

CONTINUED

Does the Scope of Work change the pre-disaster conditions at the site? Yes No
 Special Considerations issues included? Yes No
 Is there insurance coverage on this facility? Yes No
 Hazard Mitigation proposal included? Yes No

PROJECT COST

ITEM	CODE	NARRATIVE	QUANTITY	UNIT	UNIT PRICE	COST
1	0000	WORK COMPLETE				\$ -
2	0000	NONE				\$ -
3	0000	WORK TO BE COMPLETED				\$ -
4	9999	RS Means - Cost Works	1	LS	\$26,016.34	\$ 26,016.34
5	9901	Direct Administrative Cost (SubGrantee) Provided by applicant	1	LS	\$500.00	\$ 500.00
						\$ -
						\$ -
						\$ -
						\$ -
SUBTOTAL FROM COST CONTINUATION PAGE(S)						\$ -
TOTAL PROJECT COST						\$ 26,516.34

PREPARED BY:	[REDACTED]	TITLE:	Project Specialist
FEMA PAC:	[REDACTED]	[REDACTED] PAC:	[REDACTED]
APPLICANT:	Edward Brown	DATE:	PHONE: 318-766-3713

A.47

2/19/09

FEDERAL EMERGENCY MANAGEMENT AGENCY

DAMAGE DESCRIPTION & SCOPE OF WORK

DECLARATION NO.				PW REF NO.	DATE	FIPS NO.	CATEGORY	NEMIS NO.
FEMA	1786	DR	LA	GV06107	02/12/09	107-67495-00	E	
APPLICANT							COUNTY	
ST. JOSEPH							TENSAS PARISH	

DAMAGE DESCRIPTION & SCOPE OF WORK (CONTINUED):

DAMAGE DESCRIPTION CONTINUATION:

- 1) 105 Squares of 3 tab asphalt shingle roof .(See attached drawing)
- 2) 2 ea. 2" Plumbing vent flashing
- 3) 34 LF of 5" Metal gutter
- 4) 48 LF of metal Down spouts (2" x 3")
- 5) 52 LF of metal Valley flashing and 438 LF of metal drip edge.
- 6) 144 SF of 1/2" of gypsum ceiling, damage by water intrusion:

SCOPE OF WORK CONTINUATION:

- 1a) Remove, dispose and replace 10,486 SF of 3 tab asphalt shingles.(105 SQ)
- 1b) Remove, dispose and replace 105 SQ of roofing felt # 30
- 2) Remove, dispose and replace 2 plumbing vent flashing
- 3) Remove, dispose and replace 34 LF of metal gutter 5" wide
- 4) Remove, dispose and replace 48 LF of metal down spouts (2" x 3")
- 5) Remove, dispose and replace 52 LF of Valley flashing and 438 LF of metal drip edge.
- 6) Remove, dispose, replace and paint 144 SF of Ceiling (gypsum board)
- 7) Dumpster 2 weeks

The Applicant will determine the method of repair, either by contract or by using force account labor, equipment, and materials to return the damaged building to pre-disaster condition.

Unit prices are derived from RS Means 2009 (1 Quarter) and are noted on the attached excel spread sheet.

The subgrantee is requesting direct administrative costs that are directly chargeable to this specific project. Associated eligible work is related to administration of this PA project only and in accordance with 44 CFR 13.22. These costs are treated consistently and uniformly as direct costs in all Federal awards and other subgrantee activities and are not included in any approved indirect cost rates.

Direct administrative costs have been estimated by the applicant to be \$500.00. This fee includes activities by the Applicant including, site identification, site observation with FEMA, planning work activities, organizing work crews, observing repair, final observation and documentation.

The Applicant must maintain records adequately and documenting the source and application of funds as required in 44CFR, Par 13

All damages contained in this PW are wind and wind driven rain. There is no flood damage

406 HAZARD MITIGATION PROPOSAL (HMP) COMMENT:

- (A) THE APPLICANT HAS NOT IDENTIFIED A HAZARD MITIGATION PROPOSAL (HMP) FOR THIS FACILITY
- (B) THE APPLICANT HAS IDENTIFIED A HAZARD MITIGATION PROPOSAL FOR THIS FACILITY AND PLANS ON SUBMITTING HMP AT A LATER DATE. A VERSION WILL BE WRITTEN TO REFLECT THE 406 HMP AT A LATER DATE

APPLICANT: _____ TITLE: _____ DATE _____

PREPARED BY: [REDACTED]

TITLE: Project Specialist

SPECIAL CONSIDERATIONS

Expires October 31, 2008

DISASTER	APPLICANT NAME	PW REF NO.	FIPS NO.	DATE
LA 1786	ST. JOSEPH	GV06107	107-67495-00	02/12/09
<p>1. Does the damaged facility or item of work have insurance and/or is it an insurable risk? (e.g., buildings, equipment, vehicles, etc.)</p> <p><input type="radio"/> Yes <input checked="" type="radio"/> No <input type="radio"/> Unsure The Facility is an insurable risk, but at the time of the disaster, the facility was not insured.</p>				
<p>2. Is the damaged facility located within a floodplain or coastal high hazard area, or does it have an impact on a floodplain or wetland?</p> <p><input checked="" type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Unsure Community Flood Map 220215 0035 A</p>				
<p>3. Is the damaged facility or item of work located within or adjacent to a Coastal Barrier Resource System Unit or an Otherwise Protected Area?</p> <p><input type="radio"/> Yes <input checked="" type="radio"/> No <input type="radio"/> Unsure</p>				
<p>4. Will the proposed facility repairs/reconstruction change the pre-disaster condition? (e.g., footprint, material, location, capacity, use or function)</p> <p><input type="radio"/> Yes <input checked="" type="radio"/> No <input type="radio"/> Unsure</p>				
<p>5. Does the applicant have a hazard mitigation proposal or would the applicant like technical assistance for a hazard proposal?</p> <p><input type="radio"/> Yes <input checked="" type="radio"/> No <input type="radio"/> Unsure</p>				
<p>6. Is the damaged facility on the National Register of Historic Places or the state historic listing? Is it older than 50 years? Are there more, similar buildings near the site?</p> <p><input checked="" type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Unsure The Facility was built in 1940</p>				
<p>7. Are there any pristine or undisturbed areas on, or near, the project site? Are there large tracts of forestland?</p> <p><input type="radio"/> Yes <input checked="" type="radio"/> No <input type="radio"/> Unsure</p>				
<p>8. Are there any hazardous materials at or adjacent to the damaged facility and/or item of work?</p> <p><input type="radio"/> Yes <input checked="" type="radio"/> No <input type="radio"/> Unsure</p>				
<p>9. Are there any other environmentally or controversial issues associated with the damaged facility and/or item of work?</p> <p><input type="radio"/> Yes <input checked="" type="radio"/> No <input type="radio"/> Unsure</p>				
<p>PREPARED BY: [REDACTED]</p>				

HAZARD MITIGATION PROPOSAL (HMP) SUMMARY

DISASTER		APPLICANT	PW REF NO.	FIPS NO.	CATEGORY
LA	1786	ST. JOSEPH	GV06107	107-67495-00	E

Mitigation activity will be performed on sites in this project.

If there is no mitigation activity explain why not.

Roof mitigation is not necessary due to the Codes and Standards and Good Construction Practices.

404 Mitigation (Category A projects only)

Codes and Standards

Good Construction Practices

Mitigation Policy

- 15 percent
- 100 percent list
- Benefit/Cost Ratio (Attach B/C analysis)

Other:

Enter cost of mitigation project as percent of in-kind repair or as dollar amount:

Dollar Amount:

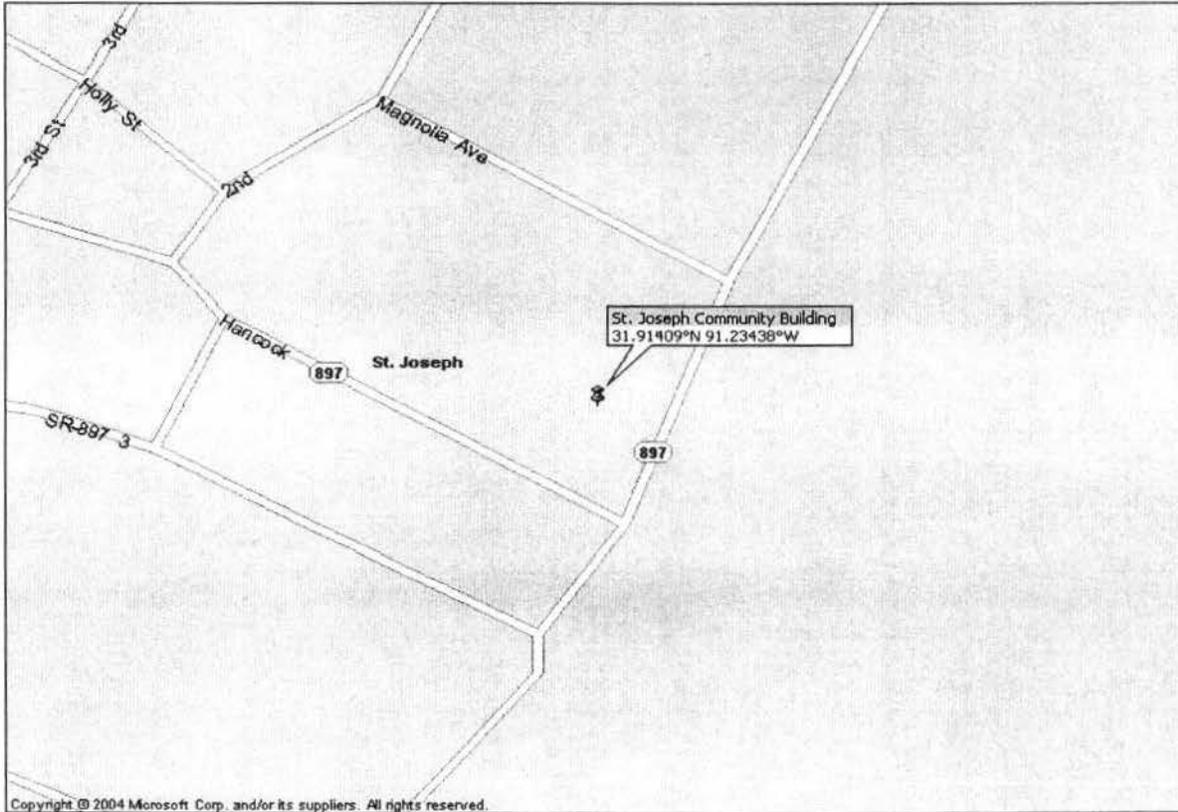
Percent:

Check here if you wish to attach a Hazard-Mitigation Proposal

LOCATION MAP

APPLICANT: ST. JOSEPH
FIPS NO. 107-67495-00

DATE: 02/12/09
PW REF NO. GV06107

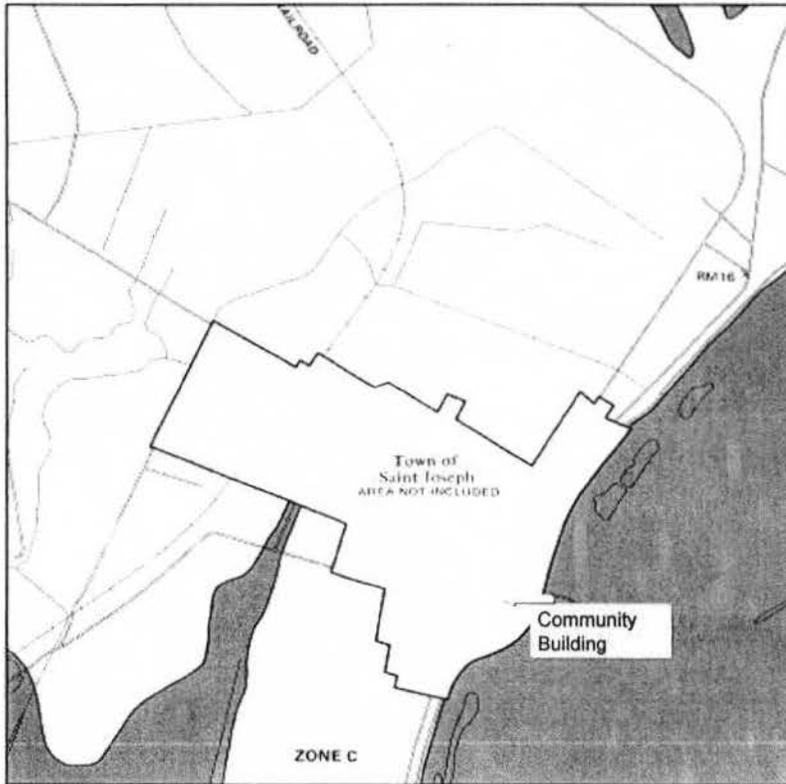


Revised Jan-07

FIRMETTE

APPLICANT: **ST. JOSEPH**
 FIPS NO. **107-67495-00**

DATE: **02/12/09**
 PW REF NO. **GVO6107**



NATIONAL FLOOD INSURANCE PROGRAM

FLOOD INSURANCE RATE MAP

**TENSAS PARISH,
 LOUISIANA**
 (UNINCORPORATED AREAS)

COMMUNITY PANEL NUMBER
220215 0035 A

PAGE 35 OF 45
GET MAP NUMBER FOR TABLE OF CONTENTS

EFFECTIVE
 APRIL 3, 1978

U.S. DEPARTMENT OF HOUSING
 AND URBAN DEVELOPMENT
FEDERAL INSURANCE ADMINISTRATION

This is an official copy of a portion of the above referenced flood map. It was produced using FIRM-Choice. This map does not reflect changes or amendments which may have been made subsequent to the date on the map cover. For the latest product information about National Flood Insurance Program flood maps, check the FEMA Flood Map Store at www.fema.gov.

Revised Jan-07

PHOTO SHEET

APPLICANT:	ST. JOSEPH	DATE:	02/12/09
FIPS NO.	107-67495-00	PW REF NO.	GV06107



Left side of Community Building



Back right side of Community building



Right side of community building

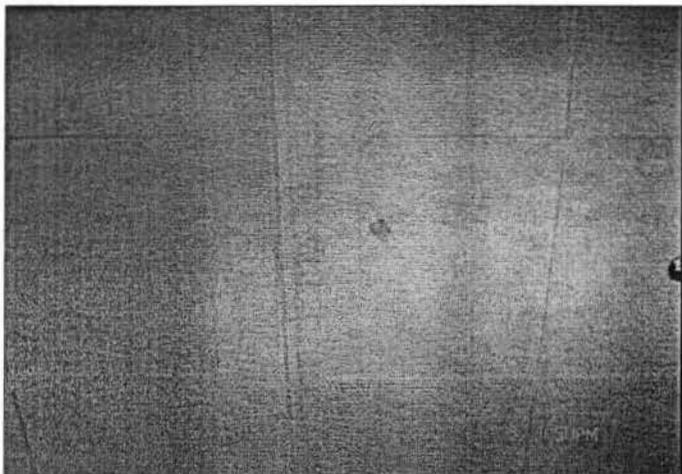


Front of community building

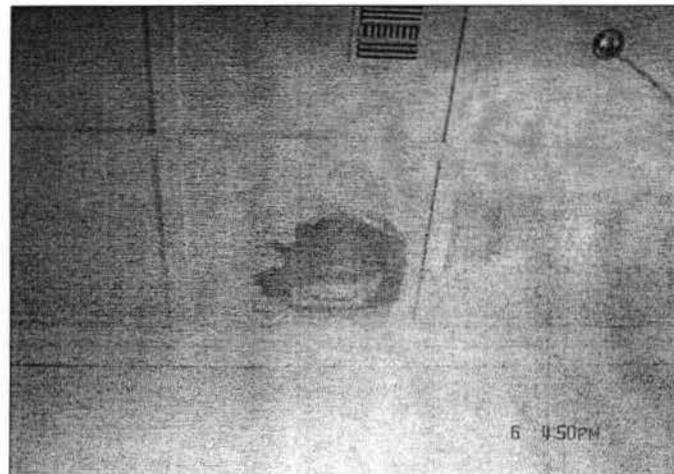
PHOTO SHEET

APPLICANT: ST. JOSEPH
 FIPS NO. 107-67495-00

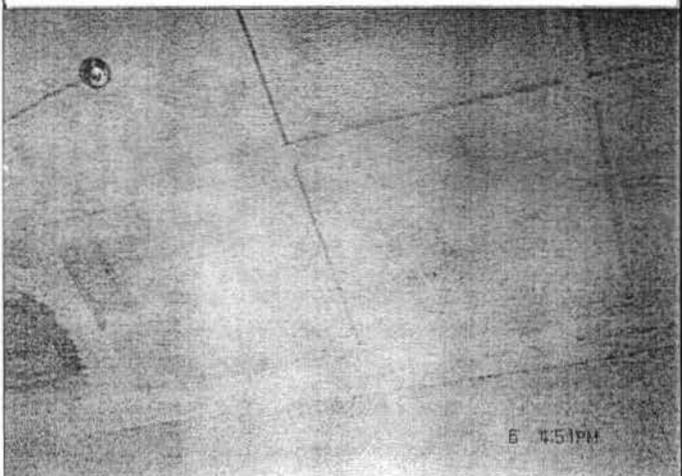
DATE: 02/12/09
 PW REF NO. GV06107



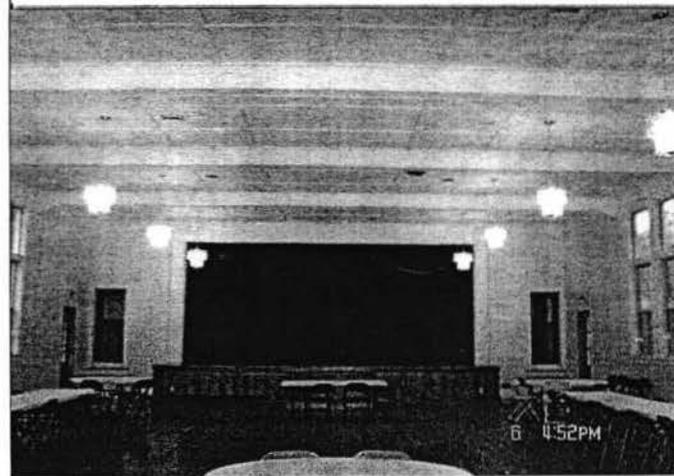
Auditorium ceiling water damage by the stage



Auditorium ceiling water damage by auditorium entrance



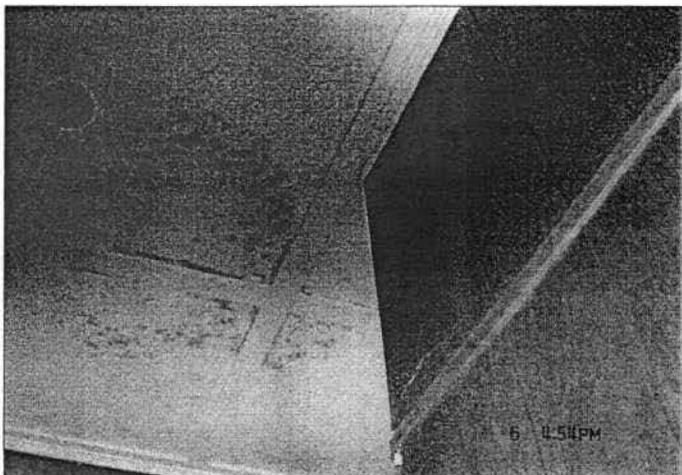
Auditorium ceiling water damage by auditorium entrance



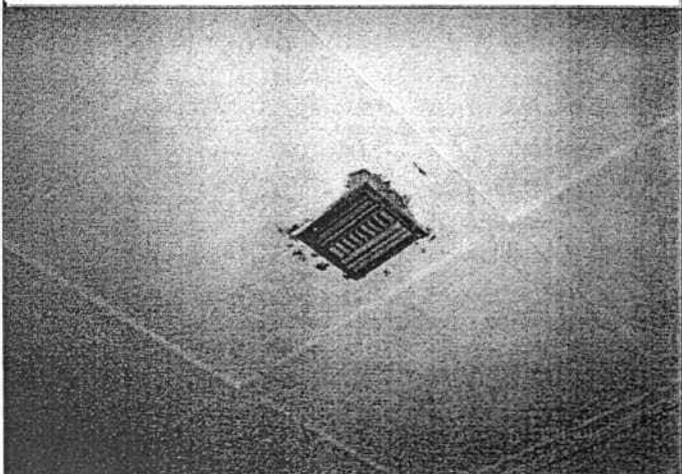
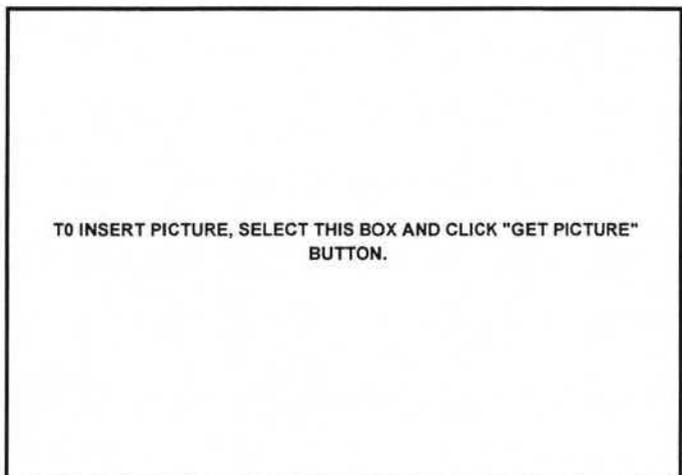
Saint Joseph Community Building Auditorium

PHOTO SHEET

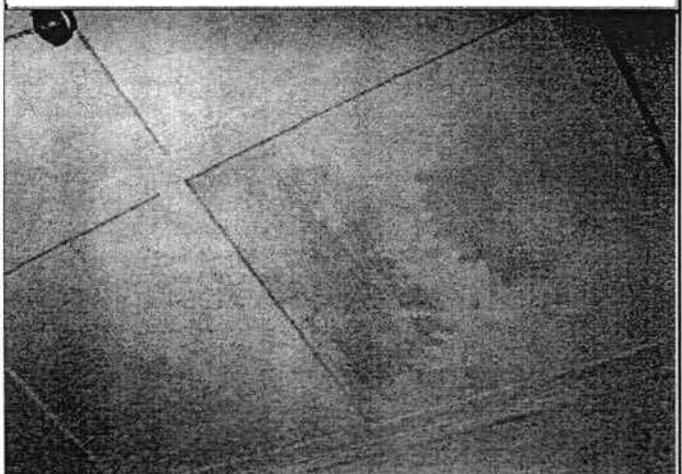
APPLICANT:	ST. JOSEPH	DATE:	02/12/09
FIPS NO.	107-67495-00	PW REF NO.	GV06107



Ceiling water damage in the lobby by men's bathroom



Ceiling water damage in the kitchen



Ceiling water damage in lobby

CostWorks 2009 Quarter 1-		ST. Joseph Community Building								
No.	Qty	CSI Number	Description	Unit	Unit Cos	Total Incl. O&P	Zip Code	Type	Release	Note
1a	10,486	07050 510 3170	Selective demolition, thermal and moisture protection, roofing, asphalt shingles, 1 layer	S.F.	\$ 0.30	\$3,145.80	712	Union	2009	Shingles
1b	105	07050 510 3125	Selective demolition, thermal and moisture protection, roofing, roofing felt, #30	Sq.	\$ 7.00	\$735.00	712	Union	2009	Felt
1c	2	07050 510 1325	Selective demolition, thermal and moisture protection, roof accessories, plumbing vent flashing	Ea.	\$ 6.55	\$13.10	712	Union	2009	Vent Flashing
1d	34	07050 510 0420	Selective demolition, thermal and moisture protection, gutters, metal or wood, edge hung	L.F.	\$ 0.87	\$29.58	712	Union	2009	Gutter
1e	48	07050 510 0120	Selective demolition, thermal and moisture protection, downspouts, including hangers	L.F.	\$ 0.60	\$28.80	712	Union	2009	Downspouts
1f	52	07050 510 0420	Selective demolition, thermal and moisture protection, gutters, metal or wood, edge hung	L.F.	\$ 0.87	\$45.24	713	Union	2010	Valey Flashing
1g	438	7051 510 0420	Selective demolition, thermal and moisture protection, gutters, metal or wood, edge hung	L.F.	\$ 0.87	\$381.06	714	Union	2011	Drip edge
2a	52	07311 610 0900	Aluminum Shingles, valley section, .024" thick	L.F.	\$ 4.94	\$256.88	714	Union	2011	New Valey flashing
2b	438	07714 310 0400	Drip edge, galvanized, 5" wide	L.F.	\$ 1.25	\$547.50	714	Union	2011	New drip edge
2c	105	07311 310 0825	Asphalt Shingles, #30 felt underlayment	Sq.	\$ 14.70	\$1,543.50	712	Union	2009	
2d	105	07311 310 0355	Asphalt Shingles, standard, laminated multi-layered shingles, class C, 260-300 lb/sq, pneumatic nailed	Sq.	\$ 123.00	\$12,915.00	712	Union	2009	
2e	34	07712 330 2500	Galvanized steel gutters, half round or box, enameled, 5" wide, 28 gauge	L.F.	\$ 4.24	\$144.16	712	Union	2009	
2f	2	22131 680 1040	Vent flashing, aluminum, 2" pipe, includes lead ring	Ea.	\$ 27.50	\$55.00	714	Union	2011	
2g	48	07712 310 0100	Aluminum downspouts, enameled, 2" x 3", .020" thick	L.F.	\$ 3.38	\$162.24	713	Union	2010	
3	144	09050 510 0200	Ceiling demolition, drywall, furred and nailed, remove	S.F.	\$ 0.43	\$61.92	712	Union	2009	
4a	144	09291 010 0350	Ceilings, gypsum board, mold resistant, finished, screwed to grid, channel or joists, over 8' high, 1/2" thick	SF	\$ 1.08	\$155.52	712	Union	2009	
4b	144	09912 372 1670	Paints & Coatings, finish coats, on drywall or plaster, with roller	S.F.	\$ 0.91	\$131.04	712	Union	2009	
4b	0	09912 372 1800	Paints & Coatings, walls & ceilings, interior, for ceiling installations, add	S.F.		\$0.00				(Adjusted by 099123721800)
5	2	02411 923 0725	Selective demolition, rubbish handling, dumpster, 20 C.Y., 8 ton capacity, weekly rental, includes one dump per week, cost to be added to demolition cost.	Week	\$ 880.00	\$1,760.00	712	Union	2009	
		RSMMeans/CostWorks	General Contractor's Overhead and Insurance			\$22,111.34				
		RSMMeans/CostWorks	Applicant's Project Management - Construction Phase			\$1,473.00				
			Total			\$26,016.34				

LOCATION: *ST Joseph*

CONTACT:

ADDRESS:

Pick up

PHONE: ()

CELL: (

TENNESSEE
318-766-3

#	EVACUEE'S NAMES ONLY	ARRIVAL DATE	DEPART URE DATE	HOME ADDRESS	CELL PHONE	ADDITIONA
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Pages 12 through 40 have been removed. These pages contain information considered to be personally identifiable information (PII) that could potentially identify specific individuals that were not relevant to our audit.