

TOWN OF LIVINGSTON

INVESTIGATIVE AUDIT SERVICES

Issued April 1, 2026

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April 1, 2026

**HONORABLE JONATHAN "JT" TAYLOR, MAYOR,
AND BOARD OF ALDERMEN**

Town of Livingston, Louisiana

We are providing this report for your information and use. This investigative audit was performed in accordance with Louisiana Revised Statutes 24:513, *et seq.* to determine the validity of complaints we received. The procedures we performed primarily consisted of making inquiries and examining selected financial records and other documents.

The accompanying report presents our findings and recommendations, as well as management's response. This is a public report. Copies of this report were delivered to the District Attorney for the 21st of Louisiana and others as required by law.

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA
Legislative Auditor

MJW/aa

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EXECUTIVE SUMMARY

Personal Purchases With Town Funds by Former Director of Public Works

Former Town of Livingston Department of Public Works (DPW) Director Patrick Bell approved the purchase of \$1,624 of vehicle parts that do not fit Town-owned vehicles in January and February 2024, but did fit a vehicle owned by Mr. Bell's LLC. By using the Town's funds to purchase those auto parts, Mr. Bell may have violated state law.

Town Payments Used For Former DPW Director's Personal Debt

The Town paid \$6,100 to a local vendor in August 2024 and September 2024 to rent a manlift. The vendor told us he does not own a manlift and did not prepare or submit an invoice for the rental of a manlift. However, he did say he accepted the payments from the Town as payment for a personal debt Mr. Bell incurred to buy a bulldozer from the local vendor. The Town's payables clerk told us Mr. Bell approved the invoices and provided them to her for payment. Since it appears Mr. Bell approved false invoices, and the payments were used to satisfy a personal debt, he may have violated state law. In addition, since the vendor told us he accepted a check from the Town when it did not owe him and applied it to Mr. Bell's debt, he may have violated state law.

BACKGROUND AND METHODOLOGY

The Town of Livingston (Town) is located in Livingston Parish and has a population of 1,877 (2020 Census). The Town operates under the provisions of the Lawrason Act and has a mayor-board of aldermen form of government. The mayor and five elected aldermen serve four-year terms. The Town provides public safety, utility services, streets, and administrative services to residents and businesses.

We began our audit after receiving a complaint of a potential misappropriation. The procedures performed during this audit included:

- (1) interviewing Town employees and others, as appropriate;
- (2) examining selected Town documents and records;
- (3) gathering and examining third parties' documents and records; and
- (4) reviewing applicable state laws and regulations.

FINDING AND RECOMMENDATIONS

Personal Purchases With Town Funds by Former Director of Public Works

Former Town of Livingston Department of Public Works (DPW) Director Patrick Bell approved the purchase of \$1,624 of vehicle parts that do not fit Town-owned vehicles in January and February 2024, but did fit a vehicle owned by Mr. Bell's LLC. By using the Town's funds to purchase those auto parts, Mr. Bell may have violated state law.^{1,2,3}

The Town's DPW has a fleet of trucks and equipment used for daily tasks to support the Town. When a part needs to be replaced, the DPW employee informs their supervisor, who then informs the DPW director, Patrick Bell. Mr. Bell informs the Town clerk (clerk) and the clerk adds the requested parts to the open purchase order (PO) for that month to compare to the invoice. A DPW employee picks up the parts, and the vendor sends the invoice to the clerk for payment. Some of the invoices show the signature of the employee who picked up the parts, but some do not.

The Town has revolving accounts (open POs) with several local auto parts stores; the outstanding balances are paid each month, and a new PO is issued in the following month. The DPW director approves the purchase order, the clerk processes the invoice for payment, and the Town Council approves the final payment at its town meeting.

At Mr. Bell's request, the Town purchased a caliper, shock reflex, battery, brake master cylinder, brake rotor, bearing cones, and brake pads totaling \$1,624 at Napa Auto Parts in January and February 2024. The invoices indicate the parts were for a 2011 Ford F250 or F350. The NAPA Auto Parts website shows the parts could be used on either a 2011 Ford F250 or F350, but the Town did not own a 2011 F250 or F350 in January 2024. However, Bell's Clearing and Dirt Works purchased a 2011 Ford F350 in December 2023. Secretary of State records show Mr. Bell is the registered agent and a member of Bell's Clearing and Dirt Works, LLC. In addition, Mr. Bell signed the POs for these parts as the purchasing agent.

We called Mr. Bell to request an interview, but he did not answer and did not return our calls. By using Town funds to buy vehicle parts for a vehicle his LLC owned, Mr. Bell may have violated state law.^{1,2,3}

Town Payments Used For Former DPW Director's Personal Debt

The Town paid \$6,100 to a local vendor in August 2024 and September 2024 to rent a manlift. The vendor told us he does not own a manlift and did not prepare or submit an invoice for the rental of a manlift. However, he did say he accepted the payments from the Town as payment for a personal debt Mr. Bell incurred to buy a bulldozer from the local vendor. The Town's payables clerk told

us Mr. Bell approved the invoices and provided them to her for payment. Since it appears Mr. Bell approved false invoices, and the payments were used to satisfy a personal debt, he may have violated state law.^{1,2,3,4,5,6} In addition, since the vendor told us he accepted a check from the Town when it did not owe him and applied it to Mr. Bell's debt, he may have violated state law.¹

The Town's DPW rents equipment for projects or work orders as needed. Town records show Cross D Dirt Works (Cross D) was paid \$6,100 for manlift rentals^A on August 22, 2024; September 19, 2024; and September 23, 2024. Cross D's owner, Bruce Dubois, told us he hauled cold mix asphalt for the Town in April 2024, but he had never rented equipment to the Town and did not own a manlift. Mr. Dubois reviewed the invoices and told us he had never seen them. He further said Mr. Bell signed the invoices, and that Mr. Bell must have a book of Cross D invoices.

Mr. Bell signed all three Cross D invoices indicating he had received the manlift rentals. The Town's accounts payable clerk told us that supervisors gave her invoices for payment.

Mr. Dubois stated that he had recently closed his business (Cross D) in the summer of 2024 and sold the equipment. Mr. Bell purchased a bulldozer and truck from Cross D, and Mr. Dubois applied the payments he received from the Town to the balance Mr. Bell owed him for the equipment.

The records of an auction business in Livingston Parish show Mr. Bell purchased a manlift in February 2024. However, a business owner told us he bought a manlift from Mr. Bell and that he loaned the manlift to Mr. Bell on occasion for personal use.

We called Mr. Bell and left a voicemail to schedule an interview, but he did not call us back. Since it appears Mr. Bell signed the invoices and used Town funds to pay Mr. Bell's personal obligations, he may have violated state law.^{1,2,3,4,5,6} In addition, since the vendor told us he accepted a check from the Town when it did not owe him and applied it to Mr. Bell's debt, he may have violated state law.¹

Recommendations

We recommend the Town consult with legal counsel to determine the appropriate actions to take, including the recovery of the Town's funds. In addition, the Town should verify all parts purchased are for vehicles or equipment owned by the Town prior to paying an invoice.

^A The Town's purchase orders show the manlift rentals were to hang signs and for hurricane clean up.

LEGAL PROVISIONS

¹ **Louisiana Revised Statute (La. R.S.) 14:67 (A)** states, "Theft is the misappropriation or taking of anything of value which belongs to another, either without the consent of the other to the misappropriation or taking, or by means of fraudulent conduct, practices, or representations. An intent to deprive the other permanently of whatever may be the subject of the misappropriation or taking is essential."

² **La. R.S. 14:133 (A)** states, "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."

³ **La. R.S. 14:134 (A)** states, in part, "Malfeasance in office is committed when any public officer or public employee does any of the following: (1) Intentionally refuses or fails to perform any duty lawfully required of him, as such officer or employee. (2) Intentionally performs any such duty in an unlawful manner, including violating the provisions of R.S. 32:43 et seq..."

⁴ **La. R.S. 14:140 (A) (1)** states, "When any public officer or public employee shall use his power or position as such officer or employee to secure any expenditure of public funds to himself, or to any partnership of which he is a member, or to any corporation of which he is an officer, stockholder, or director."

⁵ **La. R.S. 42:1112 (A)** states, "No public servant, except as provided in R.S. 42:1120, shall participate in a transaction in which he has a personal substantial economic interest of which he may be reasonably expected to know involving the governmental entity."

⁶ **La. R.S. 14:72 (A)** states, "It shall be unlawful to forge, with intent to defraud, any signature to, or any part of, any writing purporting to have legal efficacy."

APPENDIX A

Management's Response

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 225.686.0688

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The Heart of Small Town Living **EST. 1955**

March 30, 2026

Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

Dear Mr. Waguespack,

We acknowledge receipt of the Legislative Auditor's preliminary report and appreciate the work your office has done to advise us of areas of concern. Your team was thorough with their investigation and explained their findings and recommendations with clarity. Our office is in the process of addressing the issues raised. As part of that process, we have implemented additional internal controls that require matching a VIN or serial number to equipment when items are purchased for vehicles or equipment. Also, we are consulting with our legal counsel to determine the appropriate actions to take regarding the findings addressed in your report.

We work diligently to ensure internal controls are in place and working properly to ensure that Town's funds are expended on legally appropriate expenditures. We welcome the opportunity to continue working with your office to implement any additional internal controls to ensure we comply with the applicable laws in every respect.

Sincerely,

Jonathan "JT" Taylor
Mayor, Town of Livingston

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