



# Report Highlights

## Town of Livingston

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Audit Control # 50240019  
Investigative Audit Services • April 2026

### Why We Conducted This Audit

We began our audit after receiving a complaint of a potential misappropriation.

### What We Found

#### 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.

View the full report, including management's response, at [www.la.la.gov](http://www.la.la.gov).