

TOWN OF KILLIAN



INVESTIGATIVE AUDIT
ISSUED JANUARY 3, 2018

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

January 3, 2018

THE HONORABLE PETER BOCK, MAYOR
AND MEMBERS OF THE BOARD OF ALDERMEN
TOWN OF KILLIAN
Killian, Louisiana

We have audited certain transactions of the Town of Killian. Our audit was conducted in accordance with Title 24 of the Louisiana Revised Statutes to determine the validity of complaints 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 21st Judicial District of Louisiana and others, as required by law.

Respectfully submitted,

Daryl G. Purpera, CPA, CFE
Legislative Auditor

DGP/aa

TOWNOFKILLIAN

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EXECUTIVE SUMMARY

Town Paid Police Chief for Hours Not Worked

From May 23, 2015 to May 28, 2017, former Town of Killian (Town) Chief of Police Dennis Hill submitted time sheets and was paid \$994 for 35 hours of overtime that he did not work. Town fuel card purchases and social media postings indicate that Chief Hill was out of the state on these occasions. During this period, overtime hours incurred by police department personnel were funded by federal grants administered by the Louisiana Highway Safety Commission (LHSC) to enforce seatbelt laws and prevent impaired driving within the Town. By submitting time sheets and receiving payments for overtime hours that he did not work, Chief Hill may have violated state law. In addition, Chief Hill may have charged LHSC an inappropriate rate for overtime hours worked by other Town police officers.

Police Chief Received Excess Compensation

From October 2014 to May 2017, the Town paid Chief Hill in excess of the salary that was approved by ordinance. In addition, the Town paid Chief Hill \$28,685 for overtime without an ordinance authorizing overtime or proper documentation supporting the overtime hours. The excess salary and improper overtime payments paid to Chief Hill may violate state law.

Personal Use of Town Credit Cards and Vehicle by Police Chief

Town records indicate that, from May 2015 to November 2016, Chief Hill charged \$1,208 on Town credit cards to purchase \$460 in personal clothing from Men's Wearhouse and \$748 in fuel while out of state. Chief Hill claimed the clothing he purchased from Men's Wearhouse was a "full uniform suit" and not personal clothing. When questioned regarding the fuel purchases, Chief Hill acknowledged that he used his Town vehicle and the Town's fuel card for a personal vacation in November 2015. By using Town credit cards and a Town vehicle for personal purposes, Chief Hill may have violated state law. In addition, purchases made without a business purpose may violate the Louisiana Constitution, which prohibits the donation of public funds.

Town Improperly Purchased Equipment from an Employee

On February 15, 2011, the Town purchased \$31,119 in scuba equipment for the Police Department's dive team from a company owned by part-time police officer and dive team commander David Baylis. State law prohibits public employees from bidding on or entering into any contract or transaction under the supervision of the public agency that employs them. Although records indicate that the Town obtained three bids for this purchase, we found that two bids were from companies owned by Mr. Baylis and his wife, and Mr. Baylis obtained the third bid from another company. By purchasing equipment without a competitive process, Town management may have violated state law. Furthermore, by selling equipment to his employer and submitting multiple bids to circumvent the competitive process, Mr. Baylis may have violated state law.

Missing Traffic Citations

From October 2012 to June 2016, the Town did not account for 76 traffic citations issued by Town police officers. Although it appears that these citations were recorded at the police department and deposited with Chief Hill, they were not forwarded to the Town Clerk for proper disposition in mayor's court.

BACKGROUND AND METHODOLOGY

The Town of Killian (Town) is located in Livingston Parish and has a population of 1,206 (Year 2010 Census). The Town was incorporated under the provisions of the Lawrason Act and has a mayor-board of aldermen form of government. The Town provides utility services, public safety, streets, and general administrative services to residents and businesses.

In May 2017, Livingston Parish Sheriff Jason Ard contacted the Louisiana Legislative Auditor in reference to a complaint his office received regarding the possible misappropriation of Town funds by Police Chief Dennis Hill. On June 11, 2017, former Town Mayor Craig McGehee sent a memorandum to Chief Hill outlining Chief Hill's noncompliance with Town policies, which included: personal use of Town assets, missing traffic tickets, and improper overtime hours. The Board of Aldermen terminated Chief Hill on June 13, 2017. This audit was initiated to determine the validity of these complaints. The procedures performed during this audit included the following:

- (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 and federal laws and regulations.

FINDINGS AND RECOMMENDATIONS

Town Paid Police Chief for Hours Not Worked

From May 23, 2015 to May 28, 2017, former Town of Killian (Town) Chief of Police Dennis Hill submitted time sheets and was paid \$994 for 35 hours of overtime that he did not work. Town fuel card purchases and social media postings indicate that Chief Hill was out of the state on these occasions. During this period, overtime hours incurred by police department personnel were funded by federal grants administered by the Louisiana Highway Safety Commission (LHSC) to enforce seatbelt laws and prevent impaired driving within the Town. By submitting time sheets and receiving payments for overtime hours that he did not work, Chief Hill may have violated state law.^{1,2,3,4,5} In addition, Chief Hill may have charged LHSC an inappropriate rate for overtime hours worked by other Town police officers.

The LHSC awarded grants to the Town for fiscal years 2015, 2016, and 2017 (October 1st through September 30th) as part of its statewide “Fatal and Injury Crash Reduction Effort.” The Town was awarded \$14,000 in fiscal year 2015, \$18,830 in fiscal year 2016, and \$21,152 in fiscal year 2017. These amounts were funded through the National Highway Traffic Safety Administration (NHTSA) and awarded to LHSC. The grant funds were used to reimburse the Town for the cost of overtime hours incurred by police officers who worked extra patrols for seatbelt enforcement, impaired driving prevention, and other programs.

Town police officers, including Chief Hill, were salaried employees and did not complete time sheets to document their regular hours. In addition to bi-monthly payroll checks, Town police officers received a check at the end of each month for their overtime hours. The overtime amounts were submitted to LHSC for reimbursement the following month. Chief Hill was the grant manager for the Town and was responsible for scheduling overtime shifts, completing time sheets for overtime hours billed to the grants, and completing grant reimbursement requests.

Police Chief Paid for Hours Not Worked

Town records indicate that Chief Hill was paid \$18,056 for 649 overtime hours from October 2014 to May 2017. According to records obtained from LHSC, the Town only submitted requests for reimbursement through December 2016 and was reimbursed \$14,152 for 517 overtime hours paid to Chief Hill from October 2014 to December 2016. Although Chief Hill was paid \$3,904 for 132 overtime hours from January 2017 to May 2017, the Town did not submit requests for reimbursement to LHSC for these hours.

We compared Chief Hill’s overtime hours to his Town fuel card purchases and social media postings and found that he was paid overtime totaling \$994 for 35 hours while he was out of the state. For example, Chief Hill was paid for 19 overtime hours from May 27 to May 28, 2017, for working patrols under the LHSC grant. However, social media postings indicate that Chief Hill was in Alabama on vacation on these days. When asked about this, Chief Hill

confirmed that he was vacationing in Alabama on these days but explained that a Town reserve officer agreed to work this shift for him while he was out of town. Chief Hill stated that he claimed this shift on his Town overtime time sheet because the reserve officer was not POST certified, as the LHSC grant requires; as a result, LHSC would not reimburse the Town for those hours. We found two instances (May 23, 2015 and August 29, 2015) where Chief Hill claimed a total of 16 overtime hours that overlap with fuel purchases he incurred in Alabama and Florida using his Town fuel card. Chief Hill reviewed the fuel charges showing these conflicts but did not explain them when asked.

Because Chief Hill submitted inaccurate time sheets to LHSC and the Town had no other records to substantiate overtime shifts worked, we could not verify whether Chief Hill worked the shifts for which the Town received reimbursement from LHSC from October 2014 to December 2016. Standard procedure for Town police officers is to radio the Livingston Parish Sheriff's Office (LPSO) to report the beginning and end of each shift, as well as incidents encountered during the shift (traffic stops, arrests, etc.). We obtained LPSO's dispatch logs for the Town and found no activity by Chief Hill during 487 of the 517 (94%) overtime hours he claimed to have worked. Further, we reviewed the tickets issued by the Town police department and noted that Chief Hill issued no tickets during these hours. Chief Hill stated that although he directed his officers to call into dispatch during patrols for safety reasons, he personally did not use the LPSO dispatch system. He added that when suspects were stopped, his role was to conduct field sobriety tests, and other officers handled the actual arrest and booking of offenders.

Town May Have Charged Inappropriate Rate for Overtime Hours

We reviewed the contracts between LHSC and the Town and found that the overtime rate specified in the contract between LHSC and the Town corresponds to Chief Hill's overtime rate. However, other Town police officers also worked the LHSC grants and were paid at the same overtime rate even though their overtime rates were significantly lower. We compared these officers' overtime rates, based on their salaries, to the rate that Chief Hill charged the grants for their overtime hours from October 2014 to December 2016. By charging this rate to overtime hours worked by other officers, the Town may have overcharged the grants by \$7,409.

Conclusion

From May 23, 2015 to May 28, 2017, Chief Hill submitted time sheets and was paid \$994 for 35 hours of overtime that he did not work. Town fuel card purchases and social media postings indicate that Chief Hill was out of the state on these occasions. Furthermore, because Chief Hill did not follow standard procedure by calling in patrol activity to the LPSO dispatch center, we could not verify that he worked all the overtime hours that were submitted to LHSC for reimbursement from October 2014 to December 2016. By submitting time sheets and receiving payments for overtime hours that he did not work, Chief Hill may have violated state law.^{1,2,3,4,5} In addition, Chief Hill may have billed an inappropriate overtime rate to LHSC for other Town police officers.

Police Chief Received Excess Compensation

From October 2014 to May 2017, the Town paid Chief Hill in excess of the salary that was approved by ordinance. In addition, the Town paid Chief Hill \$28,685 for overtime without an ordinance authorizing overtime or proper documentation supporting the overtime hours. The excess salary and improper overtime payments paid to Chief Hill may violate state law.^{6,5}

Excess Salary

Louisiana Revised Statute (La. R.S.) 33:404.1 requires the Board of Aldermen (Board) to fix the compensation of the Chief of Police by ordinance. Prior to the 2007 fiscal year (July 1, 2007 to June 30, 2008), the Board approved Ordinance #164-A, which set the Chief of Police's salary at \$18,000 per year. The Town could not provide an ordinance to show that the Board increased the chief of police's salary above \$18,000 per year. On January 27, 2014, Chief Hill wrote to former Mayor Craig McGehee proposing that his salary be increased (no amount was provided) and capped at \$45,000. Although the proposal was approved by the Board on February 11, 2014, the Board failed to pass an ordinance setting Chief Hill's compensation. According to payroll records, Chief Hill's salary ranged from \$34,997 to \$36,746 between February 2014 and December 2016. However, based on Ordinance #164-A, Chief Hill was only entitled to be paid a salary of \$18,000 during this period. As a result, it appears that Chief Hill was paid excess compensation between \$16,997 and \$18,746 each year from 2014 to 2016.

Improper Overtime Payments

Louisiana *Attorney General Opinion 08-0161* states, in part, "...absent an ordinance relative to overtime, a chief of police may not receive overtime compensation. This is because if the chief of police's salary is incommensurate with his duties, the mayor and board of aldermen are authorized to increase his salary pursuant to La. R.S. 33:404.1..." The Town could not provide an ordinance authorizing overtime compensation for the Chief of Police; however, the Town paid Chief Hill overtime totaling \$28,685 between October 2014 and May 2017. Town records indicate that the majority of these payments were for overtime shifts funded by the LHSC grant that reimbursed the Town for overtime hours (hours in excess of 40 hours per week). Further, we found that although Chief Hill recorded and submitted overtime timesheets to the LHSC, he did not complete time sheets to record his regular time worked. Without completed time sheets documenting regular time, it could not be determined if Chief Hill was eligible to receive overtime under the LHSC grant agreement. Because Chief Hill was not authorized by ordinance to receive overtime, and Chief Hill failed to complete time sheets to record his regular hours worked, it does not appear that he was entitled to receive overtime payments.

Personal Use of Town Credit Cards and Vehicle by Police Chief

Town records indicate that, from May 2015 to November 2016, Chief Hill charged \$1,208 on Town credit cards to purchase \$460 in personal clothing from Men’s Wearhouse and \$748 in fuel while out of state. Chief Hill claimed the clothing he purchased from Men’s Wearhouse was a “full uniform suit” and not personal clothing. When questioned regarding the fuel purchases, Chief Hill acknowledged that he used his Town vehicle and the Town’s fuel card for a personal vacation in November 2015. By using Town credit cards and a Town vehicle for personal purposes, Chief Hill may have violated state law.^{1,3,5,7} In addition, purchases made without a business purpose may violate the Louisiana Constitution,⁸ which prohibits the donation of public funds.

Suit Purchase from Men’s Wearhouse

As Town Police Chief, Chief Hill was allowed to use a Town credit card (MasterCard) to purchase items necessary for the police department. Town MasterCard records indicate that Chief Hill incurred a \$460 charge at Men’s Wearhouse on November 15, 2016. According to former Town Mayor Craig McGehee, Chief Hill told him the Men’s Wearhouse purchase was for a “dress police uniform.” In a written response to his performance appraisal, Chief Hill said he bought a “full uniform suit” to replace the uniform he lost in the August 2016 flood. Chief Hill’s response further indicated that he bought the suit at Men’s Wearhouse because it was cheaper than Guidry’s Uniforms.

During our audit, we discovered that Chief Hill purchased a men’s business suit, belt, and shoes from Men’s Wearhouse. According to Chief Hill, he lost his dress uniform in the recent flood, and the mayor approved his purchase of a new one. Chief Hill stated that he purchased the business suit because it cost less than a new dress uniform and he only used it for work-related meetings. Former Town Assistant Police Chief John Goines stated that he accompanied Chief Hill to Men’s Wearhouse, where they both purchased business suits for an upcoming meeting at the state capitol. Mr. Goines further stated that he paid for his suit personally and that Chief Hill purchased his with the Town credit card. Town records indicate that Chief Hill reimbursed the Town \$460 for the Men’s Wearhouse purchase on June 28, 2017, two weeks after we began our audit of the Town. At the conclusion of our fieldwork, the men’s business suit, belt, and shoes were at the Town police department.

Out-of-State Fuel Charges

The Town assigns vehicles to all police officers that may be used to travel from home to work, but may not be used for personal business. Out-of-town travel is not permitted unless on official business. Each vehicle has a Town-issued Fueltrac card assigned to it. We reviewed the activity on the Fueltrac card assigned to Chief Hill’s Town-issued Dodge truck and observed that he made 15 out-of-state (Alabama, Florida, and Mississippi) fuel purchases totaling \$748 on four separate trips between May 2015 and August 2016. The Town had no documentation to support a business purpose of any of these trips. During our review, we found that six of these fuel charges occurred on three different days where Chief Hill’s time sheets indicate that he worked overtime on the Town’s LHSC grants (see previous finding on page 6).

Chief Hill confirmed that he used his Town-issued Dodge truck and the Fueltrac card assigned to his truck for these out-of-state fuel purchases. Chief Hill stated that the \$236 in fuel charges he incurred between November 3, 2015 and November 5, 2015, were related to his personal vacation. He stated that two of the trips were for certification dives for the police department's dive team and/or a dive equipment show. He stated that he and the officers who went on these trips were not paid or reimbursed by the Town for their expenses. Chief Hill stated one of the trips was to a firing range in Mississippi for firearms training.

By using his Town-issued credit card to purchase a business suit and accessories, and by using his Town-issued Dodge truck and Fueltrac card for personal purposes, Chief Hill may have violated state law.^{1,3,5,7} In addition, purchases that are not necessary to the operations of the Town may violate the Louisiana Constitution,⁸ which prohibits the donation of public funds.

Town Improperly Purchased Equipment from an Employee

On February 15, 2011, the Town purchased \$31,119 in scuba equipment for the Police Department's dive team from a company owned by part-time police officer and dive team commander David Baylis. State law prohibits public employees from bidding on or entering into any contract or transaction under the supervision of the public agency that employs them. Although records indicate that the Town obtained three bids for this purchase, we found that two bids were from companies owned by Mr. Baylis and his wife, and Mr. Baylis obtained the third bid from another company. By purchasing equipment without a competitive process, Town management may have violated state law.⁹ Furthermore, by selling equipment to his employer and submitting multiple bids to circumvent the competitive process, Mr. Baylis may have violated state law.^{2,3,10}

The Livingston Parish Council (LPC) received an Urban Area Homeland Security (UASI) Grant from the U.S. Department of Homeland Security and the Louisiana Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) in 2009. The grant provided funding for local law enforcement agencies to purchase "necessary equipment to serve the public during emergency operations." Grant provisions required three bids, and state law required compliance with the Public Bid Law for the items to be purchased. Grant records indicate that the Town purchased \$31,119 in scuba equipment for the police department's dive team on February 15, 2011. Although there was no evidence to suggest that the Town followed the requirements of the Public Bid Law, the Town provided LPC with three bids and an invoice for the purchase of the equipment, which included face masks, wetsuits, scuba tanks, air regulators, buoyancy compensators, and other equipment. LPC and GOHSEP approved the purchase and used grant funds to reimburse the Town on March 4, 2011.

During our review of Town and LPC records, we found that the Town purchased the scuba equipment from Liquid Planet Divers, LLC, a Louisiana limited liability company owned by part-time officer and dive team commander David Baylis and his wife. In addition, we found that the second quote obtained for the purchase of the equipment was from Aqua-Tech, USA, Inc., a Louisiana corporation also owned by Mr. Baylis and his wife. Mr. Baylis confirmed that he was the owner of Liquid Planet Divers, LLC and stated that he was awarded the bid and sold

the scuba equipment to the Town. Mr. Baylis further stated that the Town advertised it was taking bids for the scuba equipment, but his company was the only bidder. Mr. Baylis stated that in order to have three bids, he obtained one bid from a dive shop in Florida and another bid from his wife's company. Mr. Baylis stated that at the time he was not aware of the prohibition against bidding on contracts with the public agency that employed him.

By purchasing equipment without a competitive process, the Town may have violated provisions of the grant and state law.⁹ Furthermore, by selling scuba equipment to the Town during his employment and submitting multiple bids to circumvent the competitive process, Mr. Baylis may have violated state law.^{2,3,10}

Missing Traffic Citations

From October 2012 to June 2016, the Town did not account for 76 traffic citations issued by Town police officers. Although it appears that these citations were recorded at the police department and deposited with Chief Hill, they were not forwarded to the Town Clerk for proper disposition in mayor's court.

Louisiana law¹¹ requires traffic enforcement officers to deposit the original traffic citations with the court having jurisdiction over the alleged offense or the appropriate travel violations bureau. The citation can only be disposed of through an official action of the court of proper jurisdiction or the payment of the appropriate fine. Because the Town operates a mayor's court, traffic citations issued by Town police officers are to be deposited with the Town clerk for proper disposition.

During our review of traffic citations, we learned that Town police officers manually recorded traffic citations into a "Ticket Book" at the end of their shifts and returned the original traffic citations to Chief Hill. Chief Hill was responsible for forwarding the citations to the Town Clerk, who then would enter them into the computer system and place them on the court docket. The Town Clerk was responsible for collecting traffic citation fines and recording the payments in the computer system.

Town Clerk Julie Monteleone told us that she did not receive several traffic citations the Town police officers issued until after Chief Hill was terminated, when those missing tickets were found in the police department office. Ms. Monteleone stated that Chief Hill told her that he would bring all traffic citations to her and that she was not to go to the police department to pick up traffic citations. Town police officers confirmed Ms. Monteleone's statements and indicated that Chief Hill prohibited them from depositing traffic citations with the Town Clerk.

To identify traffic citations issued by Town police officers but not forwarded to the Town Clerk, we compared the traffic citations recorded in the Ticket Book maintained at the police department with the traffic citations recorded in the Town's computer system. This comparison showed that 76 traffic citations issued by Town police officers from October 2012 to June 2016 were not forwarded to the Town Clerk for proper disposition. Chief Hill stated that he regularly

forwarded traffic citations to the Town Clerk and could not explain why tickets would not have made it to the front office for entry into the computer system.

Recommendations

We recommend that Town management consult with legal counsel to determine the appropriate actions to be taken, including recovery of funds paid based on inaccurate time sheets and personal use of Town credit cards. We further recommend the Town:

- (1) Require all employees to complete time sheets for all hours worked, which are to be reviewed and approved by an appropriate supervisor;
- (2) Develop written policies and procedures that require all police officers to notify the dispatch center at the beginning and end of all shifts, as well as during events encountered during shifts;
- (3) Ensure that future contracts with the LHSC for overtime work specify that the contract overtime rate will be based on the actual overtime rate of the officers working the patrols;
- (4) Require appropriate documentation of the business purpose for all expenditures;
- (5) Require timely submission and retention of original receipts. Receipts should be submitted before the monthly statement arrives and in time to adequately review the propriety of expenditures;
- (6) Review monthly credit card statements for reasonableness and compliance with policy before payment is made. Any exceptions or noncompliance issues should be immediately investigated and resolved;
- (7) Provide for disciplinary action for noncompliance with policy;
- (8) Ensure that all purchases of materials and supplies are made in accordance with the Public Bid Law [Louisiana Revised Statute (La. R.S.) 38:2211, *et seq.*];
- (9) Adopt detailed policies and procedures to ensure compliance with the state's ethics laws regarding transactions between the Town and its employees;
- (10) Require all employees to complete the annual ethics training in accordance with La. R.S. 42:1170; and
- (11) Develop detailed written policies and procedures to ensure that all traffic citations are deposited with the court having jurisdiction over the alleged offense.

LEGAL PROVISIONS

¹ **Louisiana Revised Statute (La. R.S.) 14:67(A)** provides, in part, “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)** provides, in part, “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)** provides, in part, “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.”

⁴ **La. R.S. 14:138(A)** provides, in part, “Public payroll fraud is committed when: (1) Any person shall knowingly receive any payment or compensation, or knowingly permit his name to be carried on any employment list or payroll for any payment or compensation from the state, for services not actually rendered by himself, or for services grossly inadequate for the payment or compensation received or to be received according to such employment list or payroll; or (2) Any public officer or public employee shall carry, cause to be carried, or permit to be carried, directly or indirectly, upon the employment list or payroll of his office, the name of any person as employee, or shall pay any employee, with knowledge that such employee is receiving payment or compensation for services not actually rendered by said employee or for services grossly inadequate for such payment or compensation.”

⁵ **La. R.S. 42:1461(A)** provides that “Officials, whether elected or appointed and whether compensated or not, and employees of any ‘public entity,’ which, for purposes of this Section shall mean and include any department, division, office, board, agency, commission, or other organizational unit of any of the three branches of state government or of any parish, municipality, school board or district, court of limited jurisdiction, or other political subdivision or district, or the office of any sheriff, district attorney, coroner, or clerk of court, by the act of accepting such office or employment assume a personal obligation not to misappropriate, misapply, convert, misuse, or otherwise wrongfully take any funds, property, or other thing of value belonging to or under the custody or control of the public entity in which they hold office or are employed.”

⁶ **La. R.S. 33:404.1** states, in part, “The board of aldermen shall by ordinance fix the compensation of the mayor, aldermen, clerk, chief of police, and all other municipal officers.”

⁷ **La. R.S. 14:68(A)** provides that “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.”

⁸ **Louisiana Constitution Article VII, Section 14(A)** provides, in part, “Prohibited Uses. Except as otherwise provided by this constitution, the funds, credit, property, or things of value of the state or of any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private.”

⁹ **La. R.S. 38:2212.1(A)(1)(a)** states, “All purchases of any materials or supplies exceeding the sum of thirty thousand dollars to be paid out of public funds shall be advertised and let by contract to the lowest responsible

bidder who has bid according to the specifications as advertised, and no such purchase shall be made except as provided in this Part.”

¹⁰ **La. R.S. 42:1113(A)(1)(a)** states, “No public servant, excluding any legislator and any appointed member of any board or commission and any member of a governing authority of a parish with a population of ten thousand or less, or member of such a public servant’s immediate family, or legal entity in which he has a controlling interest shall bid on or enter into any contract, subcontract, or other transaction that is under the supervision or jurisdiction of the agency of such public servant.”

¹¹ **La. R.S. 32:398.2(A)** states, “Each traffic enforcement officer upon issuing a traffic citation to an alleged violator of any provision of the motor vehicle laws of this state or of any traffic ordinance of any city or town shall deposit the original citation or a copy of such traffic citation with a court having jurisdiction over the alleged offense or with the appropriate traffic violations bureau. However, a citation for a violation of R.S. 32:80(A) shall be deposited only with a court and not with a traffic violations bureau.”

La. R.S. 32:398.2(B) states, “Upon the deposit of the original citation or a copy of the traffic citation with a court having jurisdiction over the alleged offense or with the traffic violations bureau as set forth herein, the original citation or copy of such traffic citation shall be disposed of only by trial in the court of proper jurisdiction or any other official action by a judge of the court, including forfeiture of the bail, or by the deposit of sufficient bail with the traffic violations bureau or payment of a fine to said bureau by the person to whom such traffic citation has been issued. However, a citation or its copy alleging a violation of R.S. 32:80(A) shall be disposed of only by trial or acceptance of a plea in open court.”

APPENDIX A

Management's Response

TOWN OF KILLIAN

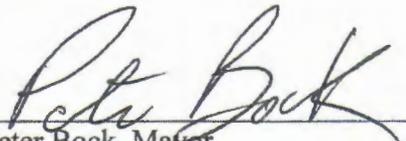
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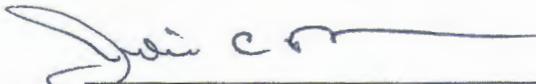
**ALDERMAN
Jerry Barnum
Brian Binkley
Paul Canik
Blaine Lemaire
Gillis Windham**

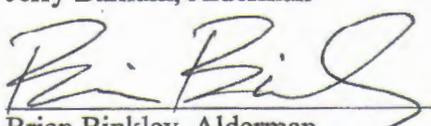
**MAYOR
Peter Bock**

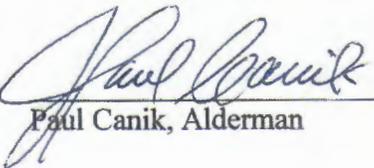
October 16, 2017

The Mayor, Board of Alderman, and Clerk of the Town of Killian, would like to sincerely thank the LA Legislative Auditors Office, for the timely and comprehensive review of our current issues within our police department. The in-depth explanation of the violations of state law and the recommendations, were very precise and enlightening. This administration has already corrected several issues pertaining to your recommendations, which will enhance and improve the functions and operation of our police department. The Town of Killian has not and will not condone any illegal activities. We pray this review and guidance will forever be embedded in our efforts to improve and enhance our operations to serve the citizens of Killian.


Peter Bock, Mayor


Julie C Monteleone, Clerk

Jerry Barnum, Alderman

Brian Binkley, Alderman


Paul Canik, Alderman

Blaine LeMaire, Alderman

Gillis Windham, Alderman