



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

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EAST BATON ROUGE PARISH METRO COUNCIL

A former employee of the Baton Rouge Mayor's Office of Homeland Security and Emergency Preparedness is under investigation for infringement of intellectual property and possibly other charges for allegedly trying to develop and sell project management software similar to the program developed by the office, according to an audit released Monday by Legislative Auditor Daryl Purpera.

The name of the employee was not given in the audit, which was performed by the accounting firm of Postlethwaite and Netterville of Baton Rouge. The audit covered the fiscal year that ended December 31, 2013, and outlined other findings, including the theft of city-parish equipment.

The employee in the East Baton Rouge homeland security office "is also under investigation for payroll fraud for allegedly developing and marketing" the project management software while being paid for performing his duties for the East Baton Rouge City-Parish.

An internal city investigation "revealed the employee was paid for approximately 300 hours of time spent on activities involving the project management software," the report said. It cautioned that the number of hours may change as the investigation moves forward. The employee was making \$26.78 an hour when the employee quit in May of this year. The report said that payment of leave time was withheld "as potential restitution until this matter is resolved."

The report issued by the state auditor also said that two pieces of heavy-duty equipment worth almost \$73,000 were taken from a city maintenance yard, but were subsequently recovered. An internal investigation by the Department of Public Works indicated the theft of a tractor, worth \$30,400, by a DPW employee from the agency's south maintenance lot. The case is under investigation by Baton Rouge Police, and the employee has been fired.

Another person who was not an employee, and who was also not identified in the report, allegedly stole a city-parish excavator worth \$42,400 from the same maintenance lot, but a review of the GPS tracking system log helped locate the equipment. Baton Rouge police have made an arrest and the case is under investigation, according to the report.

City-Parish officials said in their response to the report that the public works department "is currently in the process of installing GPS hardware on the entire fleet" of vehicles the agency



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operates, and a full-time employee has been hired to monitor the whereabouts of equipment and staff at all times.

The report also found that an unnamed police lieutenant “double-dipped” by clocking in and receiving city pay while he was working an unauthorized off-duty security assignment at a medical clinic. The report said the officer, who retired during the investigation, may have received 12 hours of pay in the “double-dipping” arrangement. “Avenues for restitution are being sought,” the report said.

The report also found:

- Some of the fire protection districts do not have proper internal controls in place. Some districts do not have employment contracts with members and some employees did not sign their attendance records for selected pay periods.
- The city-parish lacks a procedure to ensure that cash collected from each customer of city-run garages is placed into cash registers of those collecting the money. In some cases, parking lot equipment that counts the vehicles entering and leaving “is not functioning to its full capacity, resulting in a lack of reports available” to parish officials.
- Some Community Development Block Grant funds designated for specific programs may have been used to pay administrative costs in support of other programs and “may be considered unallowable.” Auditors said more than \$282,000 may be questioned by federal grantors.
- More than \$88,000 in federal funds for a grant for dealing with Housing Opportunities for Persons with AIDS may not have been spent properly. Auditors said that the funds were to be used to “pay the full amount of two employees for salaries and benefits” to work on the program but the employees also worked on other federal grant programs based on a review of their time sheets showed they worked on other grant programs.

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On Twitter: Former EBR Mayor’s Office employee under investigation for infringement of intellectual property, possibly other charges.