



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

May 13, 2013

VILLAGE OF FOLSOM

BATON ROUGE – The certified public accounting firm of Griffin and Company, LLC, cited the Village of Folsom with 19 findings of deficiencies, including unsupported expenses for fuel for a vehicle driven by the mayor, according to an audit report released Monday by Legislative Auditor Daryl Purpera. The village had no findings in the previous year’s audit report.

The report, which covers the period July 1, 2011 to June 30, 2012, said that while auditors were conducting the annual review of Folsom’s books, they came across “numerous fuel charges related to the vehicle used by the mayor” but were not able to obtain documentation to prove that the vehicle was being used for village use or personal use. The village does not have policies and procedures for employees’ use of village-owned vehicles.

The audit recommended that village officials perform a “detailed review of the fuel charges and request from the mayor an accounting” of the vehicle’s use. If the fuel was used for non-village business, auditors suggested the village recover the fuel costs from the mayor.

Folsom officials said they now have an ordinance establishing procedures regulating vehicle use.

The report also pointed out that a vehicle donated to the village by the Greater New Orleans Expressway Commission, the agency that runs the Lake Pontchartrain Causeway linking Jefferson and St. Tammany parishes, was supposed to be used by the Folsom Police Department for official business. Based on discussions with village officials, the mayor allegedly has used the vehicle for both village business and personal use.

The village has adopted an ordinance which allows the board of aldermen to decide “how and by whom vehicles are to be used.”

Some of the other findings include:

- More than \$169,000 in cash receipts for water and sewer bills were posted incorrectly to the wrong accounts.
- Auditors recommended 66 adjustments to correct the village’s books.



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- Folsom personnel policy says that accumulated vacation time is not paid to employees who leave village jobs unless it is approved by the mayor or police chief. However, the mayor told auditors “there was no intent to pay accrued vacation time at any time.”
- Village officials may not have timely reported unclaimed property to the state.
- A village alderman was paid twice for meetings he did not attend. He was not named in the report.
- The mayor and aldermen do not review financial reports at their monthly meetings.
- A part-time worker was paid for work not performed “under the direction of the village mayor.” The amount paid was not disclosed.
- The sanitation and sewer account of one alderman was credited \$445, allegedly at the direction of the mayor.
- Almost \$8,000 in utility charges was not collected for more than a year.

For more information, contact:

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