

EAST BATON ROUGE COUNCIL ON THE AGING, INC.



INVESTIGATIVE AUDIT
ISSUED MAY 3, 2017

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

May 3, 2017

**MS. TASHA CLARK-AMAR, EXECUTIVE DIRECTOR,
AND MEMBERS OF THE BOARD OF DIRECTORS
EAST BATON ROUGE COUNCIL ON THE AGING, INC.**
Baton Rouge, Louisiana

We have audited certain transactions of the East Baton Rouge Council on the Aging, Inc. 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 19th Judicial District of Louisiana and others, as required by law.

Respectfully submitted,

Daryl G. Purpera, CPA, CFE
Legislative Auditor

DGP/aa

EBRCOA 2017

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EXECUTIVE SUMMARY

Management and Staff Performed Political Activities During Work Hours

From February 2016 to December 2016, East Baton Rouge Council on the Aging, Inc. (Council) management and staff used public resources to operate Support Our Seniors (SOS), a political action committee formed to support a tax proposition to increase the Council's funding, during work hours. The Louisiana Constitution and state law prohibit the use of public funds to urge any elector to vote for or against any candidate or proposition, or be appropriated to a candidate or political organization. In addition, federal Treasury regulations prohibit tax-exempt organizations from participating in political activities. By using public funds and resources to operate SOS during work hours, Council management and staff may have violated the Louisiana Constitution and state and federal laws.

Council Donated Funds to a Political Organization

From August 30, 2016 to November 15, 2016, the Council donated \$24,830 to SOS. The Council generated these funds by selling advertising for its quarterly magazine and sponsorships for a candidate forum (rally) held for senior citizens on October 28, 2016. Since the Council used its funds to publish the quarterly magazine and organize the rally, the revenues derived from these activities should have been retained by the Council. By donating funds to SOS, Council management may have violated the Louisiana Constitution and state and federal laws.

Council Used Public Funds to Pay Political Organization's Expenses

From April 2016 to November 2016, the Council used \$6,523 in public funds to pay SOS's expenses. The majority of these expenses were incurred using the Council's credit card and were reimbursed to the Council after the election. In addition, we identified \$9,132 in expenses that the Council appears to have paid on SOS's behalf for which the Council was not reimbursed. The use of public funds to pay SOS's expenses may have violated the constitutional prohibition against the donation of public funds. Furthermore, if the Council used public funds to urge any elector to vote for or against any candidate or proposition, or be appropriated to a candidate or political organization, then Council management may have violated the Louisiana Constitution and state and federal law.

Council Allowed Political Organization to Use its Postage Permit

From July 12, 2016 to October 24, 2016, Council management used its United States Postal Service (USPS) nonprofit postage permit (permit) to mail 34,369 pieces of SOS's mail. By using the Council's permit, SOS received the benefit of paying a nonprofit postage rate that resulted in a discount of \$3,691. Section 703 of the USPS Domestic Mail Manual (incorporated

into Federal Code of Regulations pursuant to 39 CFR 111.1), states that political organizations “do not qualify for the nonprofit standard mail prices, even if organized on a nonprofit basis.” By using the Council’s permit to mail political mailers for SOS, Council management may have violated Section 703 of the USPS Domestic Mail Manual.

Disaster Overtime Reimbursements

In October 2016, the Council requested and received \$12,585 in reimbursements from the Federal Emergency Management Agency (FEMA) for disaster-related overtime for employees who may have been ineligible. Should FEMA determine that the Council was not entitled to receive reimbursement for these employees, the Council may be required to reimburse FEMA for amounts improperly received.

Inadequate Documentation of Credit Card Charges

During the course of our audit, we noted that the Council failed to maintain adequate documentation for credit card purchases. From December 22, 2015 through November 16, 2016, Council employees used the Council’s credit card to incur 281 charges totaling \$30,993. However, we found that the Council did not have adequate documentation, such as detailed receipts, to support 57 charges totaling \$3,612 (11.6%).

BACKGROUND AND METHODOLOGY

Louisiana Revised Statute (La. R.S.) 46:1601, *et seq.* provides for the creation of parish councils on aging. Charters are issued by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs (GOEA), the state agency that distributes funding to councils on aging. The East Baton Rouge Council on the Aging, Inc. (Council) is a 501(c)(3) nonprofit corporation established in 1973 "to develop and implement plans for the improvement of health, social, religious and recreational welfare of elderly people...." The Council is a quasi-public agency¹ and is subject to audit by the Louisiana Legislative Auditor (LLA) pursuant to La. R.S. 24:513 and La. R.S. 46:1602. Moreover, pursuant to La. R.S. 46:1605, councils on aging are required to comply with the objectives of state laws and are governed by the policies and regulations established by the GOEA. The Council, in part, provides services to elderly residents in East Baton Rouge Parish.

Support Our Seniors (SOS) is a political action committee registered in June 2016 and organized to campaign for a new property tax to increase the Council's operating budget that was submitted to the voters on November 8, 2016. In October 2016, SOS distributed a political ballot mailer urging recipients to support the proposed tax. In addition, the ballot mailer endorsed and included pictures of candidates for the offices of President of the United States, United States Representative, United States Senator, East Baton Rouge City-Parish Mayor-President, and candidates who ran for six separate districts of the Metropolitan Council of East Baton Rouge Parish. The LLA received complaints indicating that Council funds were used to produce and distribute a ballot mailer urging electors to vote for candidates and/or a proposition. This audit was initiated to determine if the Council used public funds to support a tax proposition and/or candidates for political office.

The procedures performed during this audit included:

- (1) interviewing Council employees;
- (2) interviewing other persons, as appropriate;
- (3) examining selected Council documents and records;
- (4) gathering and examining external parties' documents and records; and
- (5) reviewing applicable state laws and regulations.

FINDINGS AND RECOMMENDATIONS

Management and Staff Performed Political Activities During Work Hours

From February 2016 to December 2016, East Baton Rouge Council on the Aging, Inc. (Council) management and staff used public resources to operate Support Our Seniors (SOS), a political action committee formed to support a tax proposition to increase the Council's funding, during work hours. The Louisiana Constitution and state law prohibit the use of public funds to urge any elector to vote for or against any candidate or proposition, or be appropriated to a candidate or political organization. In addition, federal Treasury regulations prohibit tax-exempt organizations from participating in political activities.^A By using public funds and resources to operate SOS during work hours, Council management and staff may have violated the Louisiana Constitution and state and federal laws.^{2,3,4,5}

The Council is a 501(c)(3) nonprofit corporation established in 1973 “to develop and implement plans for the improvement of health, social, religious and recreational welfare of elderly people....” The Council is a quasi-public agency¹ and is subject to audit by the Louisiana Legislative Auditor (LLA) pursuant to Louisiana Revised Statute (La. R.S.) 24:513 and La. R.S. 46:1602. Moreover, pursuant to La. R.S. 46:1605, councils on aging are required to comply with the objectives of state laws and are governed by the policies and regulations established by the Governor's Office of Elderly Affairs (GOEA). The Council is funded, in part, by funds received from GOEA, East Baton Rouge City-Parish, and federal grants.

On May 11, 2016, the East Baton Rouge Metro Council passed a resolution calling for an election to be held “on November 8, 2016 for the purpose of authorizing the levy and collection of a 2.25 mills ad valorem tax on all property subject to taxation within the boundaries of the Parish of East Baton Rouge....” This ad valorem tax (millage) was to provide an estimated \$7.875 million of funding for the Council annually for 10 years. On November 8, 2016, East Baton Rouge Parish voters approved the millage by a margin of 2,135 votes (90,791 for and 88,656 against). The Council is expected to begin receiving revenue from this millage in 2018.

Support Our Seniors Political Action Committee

Council records and records filed with the Louisiana Board of Ethics (Ethics Board) indicate that Council management began organizing SOS in February 2016 and registered SOS as a political action committee on June 1, 2016. SOS's statement of organization lists Rick Caballero as its chairperson and Mary Hoffman as its treasurer. According to Mr. Caballero, Council Chief Executive Officer, Tasha Clark-Amar asked him to act as the president of SOS with the understanding that he would have little involvement with operations of SOS. Mr. Caballero stated that, with the exception of signing some organizational documents for SOS,

^A Treasury regulations prohibit tax-exempt organizations from participating in political activities; however, they do not prohibit employees of exempt organizations from participating in political activities during their personal time.

he had no involvement with SOS until a reporter contacted him in October 2016. According to Ms. Hoffman, she had no involvement in SOS's financial operations and was only contracted to complete and file SOS's campaign finance reports with the Ethics Board. Ms. Hoffman stated that it was her understanding that Ms. Clark-Amar operated SOS, and that the Council's Chief Financial Officer, Eva Pratt, handled SOS's financial transactions and accounting functions. According to SOS bank records, SOS received funds totaling \$46,646 and expended funds totaling \$46,641 from May 20, 2016 to December 7, 2016, in support of the millage.

Council Employees Operated SOS During Work Hours

The Louisiana Constitution² and state law³ prohibit the use of public funds to urge any elector to vote for or against any candidate or proposition or be appropriated to a candidate or political organization, but they do allow public funds to be used to provide factual information about a measure on the ballot. Federal Treasury regulations prohibit 501(c)(3) organizations from conducting political activities. In addition, the *Political Activity* section of the Council's employee handbook states that employees may not conduct any political activities during work hours. The handbook defines political activities as any and all activities which support, oppose, or attempt to influence the election of any person running for elective office or any matter before the voters at referendum. Furthermore, based on a request for an opinion from a Council board member, the Louisiana Attorney General issued *Opinion 16-0054*, dated April 19, 2016, which states, in part, that the Council "may not use public resources for printing material to lobby for or against the proposed tax measure, nor may it use state payroll time to campaign for or against the proposed tax" (see Exhibit 1).

We interviewed Council employees and vendors and reviewed Council and SOS records, email correspondence, employee timesheets, leave slips, personnel files, and other records. Based on our review, we identified several Council employees who appear to have used Council resources to operate SOS during Council work hours. Of the employees identified as performing SOS work during their regular Council work hours, the following employees appear to have handled the majority of SOS's operations:

- Tasha Clark-Amar, Chief Executive Officer
- Eva Pratt, Chief Financial Officer
- Corey Williams, Director of Development
- Trudy D. Bihm, Director of Information and Assistance
- O'Jayadrian Williams, Executive Assistant

During our audit, we found that Council personnel maintained all of SOS's financial records and that SOS's financial transactions and general operations were performed by Council management and staff members. We also found that several of SOS's business records, such as invoices, deposit slips, and e-mails, were time and date stamped and indicate they were processed by Council employees while working for the Council during their regular work hours. For example, deposits to the SOS bank account were prepared and recorded by Ms. Pratt and

taken to the bank by the Council's "runner." SOS check vouchers were prepared by Ms. Pratt and approved by Ms. Clark-Amar. Checks issued from the SOS operating account were prepared by Ms. Pratt and signed by Mr. O'Jayadrian Williams. Invoices for services provided to SOS appear to have been mailed to the Council's office and processed by the Council's accounting department.

We reviewed Council email correspondence and found that from February 19, 2016 to December 7, 2016, Council management and staff members regularly used their Council email accounts to send emails related to SOS operations during Council work hours. Examples include scheduling and holding SOS-related meetings; creating, reviewing, and approving SOS media designs for signs, flyers, mailers, and shirts; and soliciting sponsorships and donations from the public as well as political candidates (see Exhibit 2). According to Council and SOS records, SOS received donations totaling \$7,050 from September 27, 2016 to October 19, 2016, as a result of Council employee solicitations. These actions may have violated the Council's employee handbook which states, in part, that employees have the right to maintain and express points of view on political issues; however, Council employees are prohibited from using Council email or interoffice mail systems, bulletin boards, etc., for political reasons.

During an interview with auditors, Ms. Clark-Amar stated that she organized media and mailers for SOS, but further stated that she performed SOS functions early in the morning or at night. The Council's attorney, who was present during our interview, stated that Ms. Clark-Amar did not use Council time to perform SOS business and that she "would not be allowed on her Council of Aging time to do it." Ms. Clark-Amar further stated that she did not authorize any Council employees to work on SOS functions during Council work hours. We then asked Ms. Clark-Amar about specific SOS activities (organized media and mailers) that appear to have overlapped with the hours recorded on her timesheets. Ms. Clark-Amar stated that we would not be able to differentiate her Council hours from SOS activities because she works a flexible schedule, and her timesheets don't always reflect the actual hours that she works.

Council Employees Performed Political Activities on Election Day

Council and SOS records indicate that 42 of the Council's 54 (78%) employees^B took leave on Election Day (November 8, 2016). Records indicate that at least 33 of these employees took leave on Election Day to provide campaign services (see Exhibit 3) for SOS and that 23 of these employees were paid by SOS for "canvassing." The *Political Activity* section of the Council's employee handbook states, in part, that Council employees are prohibited from involving "the Council in political campaigning either during or outside of work hours." The handbook further states that prohibited activities include "being absent from work to engage in political activities." By engaging in political activities, these employees may have violated the Council's written policies and procedures.

Conclusion

From February 2016 to December 2016, Council management and staff used public resources during work hours to operate SOS, a political action committee formed to support a tax

^B Number of employees paid during the Council's pay period ending November 9, 2016.

proposition to increase the Council's funding. The Louisiana Constitution and state law prohibit the use of public funds to urge any elector to vote for or against any candidate or proposition, or be appropriated to a candidate or political organization. In addition, federal Treasury regulations prohibit 501(c)(3) organizations from participating in political activities. By using public funds and resources to operate SOS during work hours, Council management and staff may have violated the Louisiana Constitution and state and federal laws.^{2,3,4,5} Furthermore, these actions may jeopardize the Council's status as a tax-exempt organization.

In its response to this report, the Council asserts that Michael Beychok, of the consulting firm Ourso Beychok, Inc., "was going to spearhead the PAC." The Council contends that it "was lead [sic] to believe that because of the nature of the project, the services of Ourso Beychok, Inc. were being provided pro bono" and that the Council received "very little" direction regarding what SOS could and could not do.

According to Mr. Beychok, Ms. Clark-Amar contacted him in February 2016 to obtain his firm's assistance in marketing the Council's tax millage. Mr. Beychok said he met with Ms. Clark-Amar and other Council employees multiple times to discuss the creation of SOS and marketing strategies with the understanding that his firm would be contracted to provide the marketing services. He also said that neither he nor his firm ever agreed to donate any services to the Council or SOS and referenced multiple fee-for-service contracts that he sent to Council employees on March 9, 2016; March 22, 2016; and May 20, 2016, that included payment terms. Mr. Beychok further said that when Ms. Clark-Amar did not sign the contracts, he limited his involvement with SOS, although he occasionally provided advice to Council employees hoping that it still may lead to business for his firm (see Exhibits 4 and 5).

In addition to the foregoing, the Council's response asserts that the draft report to which the Council responded makes reference to Council employees making political contributions through payroll deductions and our alleged suggestion that ethical laws had been violated. However, neither the draft report provided to the Council on April 5, 2017, nor this published audit report, make references to employee payroll deductions or ethical violations.

Council Donated Funds to a Political Organization

From August 30, 2016 to November 15, 2016, the Council donated \$24,830 to SOS. The Council generated these funds by selling advertising for its quarterly magazine and sponsorships for a candidate forum (rally) held for senior citizens on October 28, 2016. Since the Council used its funds to publish the quarterly magazine and organize the rally, the revenues derived from these activities should have been retained by the Council. By donating funds to SOS, Council management may have violated the Louisiana Constitution and state and federal laws.^{2,3,4,5}

The Council produces and publishes *Polished*, a quarterly publication that "features news and information of interest to senior citizens as well as caregivers of the aging." *Polished* is distributed to seniors throughout East Baton Rouge Parish. In addition to publishing *Polished*, the Council holds candidate forums and rallies where senior citizens are introduced to political

candidates and their platforms. The Council sells advertising space in *Polished* as well as sponsorships for the rallies. According to Ms. Clark-Amar and Ms. Pratt, advertising and sponsorship revenue is raised to help offset the costs incurred to publish and distribute *Polished* and to hold these rallies.

Prior to the election on November 8, 2016, the Council published the “Candidate Edition” of *Polished*, which consisted of advertisements purchased by local political candidates. In addition, the Council held a “Support Our Seniors Rally and Candidate Forum” (referred to hereafter as “rally”) at the Belle of Baton Rouge on October 28, 2016. From July 2016 to October 28, 2016, the Council used public funds totaling \$5,001 to publish *Polished* magazine and an additional \$6,902 to organize the rally. Expenses for the rally included rental of the Belle of Baton Rouge, bus rentals for transportation, sound production services, disc jockey services, and other miscellaneous services.

Records indicate that Council management and staff solicited political candidates and businesses to sponsor the rally and to purchase advertising in *Polished* magazine. As part of their solicitations (see Exhibit 2), Council management and staff distributed an information packet (see Exhibit 6) and invoices (see Exhibit 7) detailing the levels of rally sponsorship, which ranged from \$1,000 to \$10,000, and *Polished* magazine advertisements, which ranged from \$500 to \$1,500. According to Council and SOS records, Council employees generated \$24,830, which included \$12,500 from rally sponsorships and \$12,330 from *Polished* magazine advertisements. SOS bank records indicate that these revenues were deposited into SOS’s bank account. As such, it appears that although the Council funded the publication of *Polished* magazine and the rally, all sponsorship and advertising revenues derived from these activities were given to SOS.

Ms. Pratt could not explain why the advertising and sponsorship revenue from *Polished* magazine and the rally was deposited in SOS’s bank account. Ms. Clark-Amar stated that the rally was not a SOS event and the Council did not ask attendees to vote “yes” on the millage or for any specific candidate. However, the information packet approved by Ms. Clark-Amar states that checks should be made payable to “Support Our Seniors PAC” and that all proceeds will go to SOS (see Exhibit 6, pages 2-4). Finally, we found a video of the rally posted on Facebook apparently by Ms. Clark-Amar that shows Ms. Clark-Amar’s executive assistant walking around the rally asking attendees to vote “yes” on the Council’s millage proposition.

Although public funds may be used to provide factual information about a measure on the ballot, the Louisiana Constitution and state law prohibit the use of public funds to urge any elector to vote for or against any candidate or proposition, or be appropriated to a candidate or political organization. As such, if the Council expended public funds to simply provide factual information through *Polished* magazine and the rally, then the revenues derived from these activities should have been retained by the Council. If the Council donated public funds to SOS, Council management may have violated Article VII, Section 14 of the Louisiana Constitution, which prohibits the donation of public funds. Further, if the Council used public funds to urge any elector to vote for or against any candidate or proposition, or be appropriated to a candidate or political organization, then Council management may have violated the Louisiana Constitution and state and federal law.^{2,3,4,5} Moreover, according to the IRS website, “a section

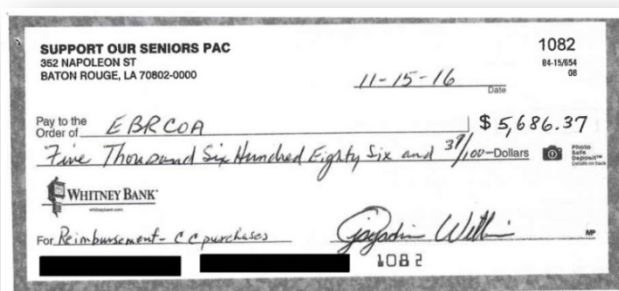
501(c)(3) organization may not make a contribution to a political organization described in section 527 (such as a candidate committee, political party committee or political action committee (PAC)).”^C

In its response to this report, the Council contends that its check for \$4,174.56^D dated November 11, 2016 (which was deposited into SOS’s bank account on November 15, 2016), was not a donation from the Council to SOS, but, rather, was a transfer of “money that was intended by contributors to be PAC money.” Although the Council asserts that the funds were accidentally sent to the Council’s PayPal account, Council and SOS documents (see Exhibit 8) show that the Council earned the \$4,174.56 by selling a sponsorship to its political rally and ads in its *Polished* magazine.

Council Used Public Funds to Pay Political Organization’s Expenses

From April 2016 to November 2016, the Council used \$6,523 in public funds to pay SOS’s expenses. The majority of these expenses were incurred using the Council’s credit card and were reimbursed to the Council after the election. In addition, we identified \$9,132 in expenses that the Council appears to have paid on SOS’s behalf for which the Council was not reimbursed. The use of public funds to pay SOS’s expenses may have violated the constitutional prohibition against the donation of public funds.⁵ Furthermore, if the Council used public funds to urge any elector to vote for or against any candidate or proposition, or be appropriated to a candidate or political organization, then Council management may have violated the Louisiana Constitution and state and federal law.^{2,3,4}

From April 11, 2016 to June 29, 2016, the Council incurred expenses totaling \$837 on SOS’s behalf. The Council issued checks or used its PayPal account to pay these expenses and was reimbursed by SOS within a month of each expense being incurred. However, from July 6, 2016 to November 8, 2016, Council management and staff used the Council’s credit card to incur expenses totaling \$5,686 on SOS’s behalf. Council and SOS records indicate that none of these charges were reimbursed to the Council until after the election, on November 15, 2016 (see copy of the reimbursement check below).



^C <https://www.irs.gov/charities-non-profits/charitable-organizations/frequently-asked-questions-about-the-ban-on-political-campaign-intervention-by-501-c-3-organizations-contributions-to-political-organizations>

^D Although the Council does not specify the deposit amount in its response, the transactions described refers to a Council check for \$4,174.56 that was deposited into the SOS bank account.

According to Ms. Pratt, the Council's credit card was used to make SOS's purchases due to convenience, because SOS did not have a debit or credit card. In addition to the expenses noted previously, we identified \$9,132 in expenses that appear to have been incurred by SOS for which the Council did not receive reimbursement. We identified these expenses by searching the Council's accounts payable files and reviewing expenses on which Council employees listed the purpose as "PAC," "Millage," "To be reimbursed," etc. We then reviewed the corresponding invoices to determine if the expense paid for materials or activities that urged any elector to vote for or against any candidate or proposition. Examples of these expenses include the following:

- \$1,995 paid to Hometown Productions to produce a half-hour TV documentary for the tax proposition that featured signage saying "Vote yes!"
- \$3,848 paid to The Image Garden for Support Our Seniors T-shirts that were the same T-shirts purchased from The Image Garden by SOS.
- \$756 spent on signs with the wording "Support Our Seniors Vote Yes on November 8th."

We also found instances where the Council's nonprofit tax exemption was used to purchase items for SOS, which allowed SOS to avoid paying sales taxes on at least \$27,461 of purchases. For example, at the vendor's request, Ms. Pratt emailed the Council's tax exemption letter (see right) to a printer in order to exempt SOS from paying sales tax on a ballot that was distributed to voters by SOS.

From: [eva_pratt](mailto:eva_pratt@edwhite.com)
To: Edwhite@lajefleurprinting.net
Cc: [tasha.amar](mailto:tasha.amar@edwhite.com)
Subject: tax letter
Date: Friday, October 14, 2016 3:20:31 PM
Attachments: [Sales tax Exemption.pdf](#)

Per your request.

Eva B. Pratt
 Chief Financial Officer
 East Baton Rouge Council on Aging

By using public funds to pay SOS's expenses, Council management may have violated the Louisiana constitutional provision⁵ that prohibits the donation of public funds. Furthermore, if the Council used public funds to urge any elector to vote for or against any candidate or proposition, or be appropriated to a candidate or political organization, then Council management may have violated the Louisiana Constitution and state and federal law.^{2,3,4}

Council Allowed Political Organization to Use its Postage Permit

From July 12, 2016 to October 24, 2016, Council management used its United States Postal Service (USPS) nonprofit postage permit (permit) to mail 34,369 pieces of SOS's mail. By using the Council's permit, SOS received the benefit of paying a nonprofit postage rate that resulted in a discount of \$3,691. Section 703 of the USPS Domestic Mail Manual⁶ (incorporated into Federal Code of Regulations pursuant to 39 CFR 111.1)⁷ states that political organizations "do not qualify for the nonprofit standard mail prices, even if organized on a nonprofit basis." By using the Council's permit to mail political mailers for SOS, Council management may have violated Section 703 of the USPS Domestic Mail Manual.⁷

According to the USPS representative with whom we spoke, SOS should have paid the standard postage rate to mail its 34,369 items because it is a political organization. As such, SOS falls under section 703 of the USPS Domestic Mail Manual, which states, in part, that political organizations “do not qualify for the nonprofit standard mail prices, even if organized on a nonprofit basis.” However, the Council’s permit report indicates that SOS was charged the nonprofit postage rate for the mailings. Using the standard postage rate, SOS’s postage costs would have totaled \$7,344, but records indicate that SOS only paid \$3,653, resulting in a \$3,691 (50.3%) discount in postage costs paid by SOS. The dates, descriptions, and the number of items mailed by SOS, for which the Council’s permit was used, are detailed in the chart below.

Council’s Postage Permit Usage by Support Our Seniors (SOS)					
Date Mailed	No. of Items Mailed	Description	Standard Mail Permitted Total	Total Postage Paid by SOS	Discount Received by SOS
7/12/2016	2,284	Postcards asking recipients to “Vote yes for Seniorprop!” (see Exhibit 9)	\$564	\$562	\$2
10/19/2016	24,220	Ballots endorsing political candidates and the Council’s millage (see Exhibit 10)	5,108	2,323	2,785
10/24/2016	7,865	“Fact Sheet” flyers endorsing the Council’s millage (see Exhibit 11)	1,672	768	904
Totals			\$7,344	\$3,653	\$3,691

After an October 25, 2016 news story regarding SOS’s use of the Council’s postage permit, SOS paid \$1,452 to the USPS to repay the discount received on the mailer postage. However, based on our conversations with the USPS representative, it appears that SOS still owes the USPS \$2,239 (\$3,691 discount less the \$1,452 previously repaid) for the postage used on these mailers.

Records indicate that ballots mailed by SOS on October 19, 2016, and October 24, 2016, were printed and shipped to the postage distributor by LaFleur Printing. We spoke to a LaFleur Printing employee who told us that Ms. Clark-Amar instructed him to use the Council’s postage permit account to mail the ballots. In addition, Mr. Jermaine Proshee, the Council and SOS’s graphic designer, stated that he was instructed to add the Council’s postage permit number to the ballot by one of three Council employees, Ms. Clark-Amar, Ms. Bihm, or Mr. Corey Williams, but could not remember which one. Neither Ms. Bihm nor Mr. Williams could recall if they instructed Mr. Proshee to add the Council’s permit number to the ballot. Council email correspondence does not indicate who requested the permit number to be added to the

From: [Five6Media](#)
 To: [Edwhite@lafleurprinting.net](#)
 Cc: [lasha.amar](#)
 Subject: Revised Mailer
 Date: Thursday, October 13, 2016 4:30:53 PM
 Attachments: [FinalMailer.pdf](#)

Return Address and Permit has been added



Jermaine Proshee, M.A.
 Owner/Creative Director
www.five6media.com
 "ART LIVES"

ballot. However, Council email correspondence does show that Ms. Clark-Amar wrote the language printed on the ballot (see Exhibit 12), and that Mr. Proshee emailed the updated ballot to Ms. Clark-Amar after he added the permit number (see exhibit on previous page).

Following our interview with Ms. Clark-Amar, we emailed her and asked her to explain how the Council's permit came to be placed on and used to mail the SOS ballot and mailer. In a letter responding to our questions, the Council's attorney, Murphy J. Foster, III, stated that the Council does "not have a response as to the specifics of how the postage permit number became placed on the final markup of the ballot mailer," but Mr. Foster acknowledges that the ballot was emailed to Ms. Clark-Amar for approval.

By using the Council's permit to mail political mailers for SOS, Council management may have violated a federal regulation.⁷

Disaster Overtime Reimbursements

In October 2016, the Council requested and received \$12,585 in reimbursements from the Federal Emergency Management Agency (FEMA) for disaster-related overtime for employees who may have been ineligible. Should FEMA determine that the Council was not entitled to receive reimbursement for these employees, the Council may be required to reimburse FEMA for amounts improperly received.

On August 14, 2016, FEMA declared East Baton Rouge Parish and 21 other Louisiana parishes a federal disaster area due to flooding. As a result, public and certain quasi-public agencies were eligible to request reimbursement under FEMA's Public Assistance program for certain disaster expenses, including disaster-related overtime incurred from August 11, 2016 to August 31, 2016. According to FEMA's Public Assistance Program and Policy Guide (FP 104-009-02 January 2016), FEMA determines the eligibility of overtime, premium pay, and compensatory time costs based on an applicant's pre-disaster labor policy.

Records indicate that FEMA reimbursed the Council \$18,423 for 818.75 overtime hours incurred during the disaster period August 11, 2016 to August 31, 2016. We reviewed the Council's overtime and compensatory time policies contained in the Council's employee handbook and found that neither policy contained a provision that provided for exempt employees^E with annual salaries in excess of \$40,000^F to receive overtime or compensatory pay. Therefore, it does not appear that the Council was eligible to receive reimbursement of disaster-related overtime from FEMA for employees with an annual salaries exceeding \$40,000. However, we found that the Council's request for disaster-related overtime included six employees who have annual salaries that exceed \$40,000. Furthermore, we found that these six employees accounted for \$12,585 (68.3%) of the \$18,423 in disaster-related overtime reimbursements received from FEMA. These employees, their positions, and amounts reimbursed for disaster-related overtime are reflected in the chart on the next page.

^E Employees with annual salaries of \$23,660 or more.

^F The Council's employee handbook contained a provision which states "Exempt Mid-Level employees (\$23,660 - \$40,000 annual salary) shall receive compensatory leave in lieu of cash overtime payments."

Council Reimbursements from FEMA for Employees Who May Have Been Ineligible			
Employee	Employee Position	Overtime Hours	Reimbursement (90% of actual Overtime)
Tasha Clark-Amar	Chief Executive Officer	82	\$3,869
Eva Pratt	Chief Financial Officer	35	1,218
Shontell LeBeouf	Chief Operating Officer	92	3,202
Corey Williams	Director of Development	10.5	264
Trudy D. Bihm	Director of Information and Assistance	99	2,215
Charlotte Turner	Director of Senior Centers/Activities	85.5	1,817
Totals		404	\$12,585

During our review of the Council's application for reimbursement, we found that the Council submitted an addendum to its employee handbook. This addendum contained an undated policy which provided an allowance for exempt employees, regardless of their salary, to be compensated with overtime wages or compensatory time for work done beyond an employee's regularly scheduled work day. Council email correspondence and minutes from the Council's board of directors meeting held on September 22, 2016, indicate that the undated policy was created and adopted by the Council's board of directors after the August 2016 flood. Therefore, this undated policy, adopted on September 22, 2016, should not have been used as a basis for requesting reimbursement from FEMA because it was not in effect before the disaster. However, Ms. Clark-Amar submitted this second policy to FEMA on October 3, 2016, as part of the Council's Employee Handbook dated effective March 12, 2014, and as part of the Council's Emergency Preparedness Plan dated July 2016. In addition, it appears that Ms. Pratt requested the policy's author to not list the effective date of the policy (see Exhibit 13).

According to Ms. Pratt, Council management originally planned to compensate non-exempt^G Council employees with compensatory time or overtime pay for hours worked in excess of their regular work schedule and that Council management was not going to pay overtime to exempt Council employees. Ms. Pratt stated that Council management planned on counting the hours that exempt employees worked in excess of their regular work schedule as time donated by employees to the Council. Ms. Pratt further stated that once Council management discovered that FEMA would reimburse the Council for overtime hours worked during the disaster period, Council management decided to pay all Council employees overtime.

During an interview with auditors, Ms. Clark-Amar stated that the Council does not normally pay overtime to salaried employees and that the only time she has been paid overtime by the Council was for the August 2016 flood. Ms. Clark-Amar stated that the only reason she was paid overtime was because FEMA would reimburse the Council for overtime pay. Ms. Clark-Amar said that she would not have received any overtime pay if FEMA had not reimbursed the Council for overtime. Because the Council's pre-disaster overtime policy did not provide for paying overtime or compensatory time to exempt employees with salaries exceeding

^G Employees with annual salaries or earnings of \$23,659 or less.

\$40,000, it appears that the Council was not entitled to reimbursement of overtime expenses totaling \$12,585. As a result, the Council may be required to reimburse FEMA for amounts improperly received.

In its response to this report, the Council claims that its Force Account Labor documents were prepared and submitted by FEMA employee Shelby Zimmer. The Council also claims that Ms. Zimmer advised the Council that all staff were entitled to overtime and that Ms. Zimmer instructed Chairman Dumas to write a letter to allow for the CEO as well as all employees to receive overtime. Finally, the Council claims that FEMA employee Carrie Gay informed auditors on March 23, 2017, that FEMA and the state made errors with regard to the Council's claim.

When we spoke with Ms. Zimmer, she stated that she never met with any Council employees in person and never provided any instruction to the Council regarding individual employees' overtime eligibility. Council email correspondence shows that Council employees submitted the Council's Force Account Labor documents (see Exhibit 14) to FEMA and requested Chairman Dumas draft a letter approving overtime for the Council's CEO (see Exhibit 15). LLA email correspondence with FEMA shows that prior to our exit conference on April 5, 2017, no FEMA representative had informed us that FEMA made a mistake on the Council's overtime claim. To the contrary, Ms. Gay confirmed that FEMA based the Council's overtime reimbursements on the Force Account Labor documentation provided by the Council (see Exhibit 16). Lastly, during our April 5, 2017, exit conference with the Council, Ms. Clark-Amar and Ms. Pratt informed us that FEMA employees told them they could create a new overtime policy and use it as the basis for their disaster reimbursement. Ms. Gay told us that she has no knowledge of any member of her staff making this statement to Ms. Clark-Amar or Ms. Pratt (see Exhibit 17) and further stated that the Council's exempt employees should not have been paid.

Inadequate Documentation of Credit Card Charges

During the course of our audit, we noted that the Council failed to maintain adequate documentation for credit card purchases. From December 22, 2015 through November 16, 2016, Council employees used the Council's credit card to incur 281 charges totaling \$30,993. However, we found that the Council did not have adequate documentation, such as detailed receipts, to support 57 charges totaling \$3,612 (11.6%). Since the Council failed to maintain adequate documentation for credit card purchases incurred between December 2015 and November 2016, we could not always determine the business purpose, necessity, or reasonableness of the purchases, or if all the purchases benefitted the Council.

We also found that the Council did not properly account for individual credit card transactions in the accounting system. According to Ms. Pratt, she either makes a single entry in the accounting system to document payment of the monthly credit card bill or enters transactions which summarize the total for each type of expense. As a result, we could not verify that all individual credit card expenses incurred were properly classified into their appropriate expense categories. By failing to properly account for credit card transactions, the Council's financial statements may be inaccurate and unreliable.

Recommendations

We recommend that Council management consult with legal counsel to determine the appropriate legal actions to be taken, including recovery of funds paid on SOS's behalf. We also recommend that management develop and implement written policies and procedures to ensure that management and staff comply with the Louisiana Constitution and state laws which prohibit the use of public resources for political activities. Furthermore, these policies and procedures should ensure that the Council funds are used in compliance with federal laws and regulations in order to maintain its tax-exempt status. Council management should:

- (1) Strengthen Council policies and procedures regarding employees conducting political activities. Council employees should be required to sign an annual certification indicating that they have read and agree to abide by these policies and procedures;
- (2) Develop written policies and procedures that require all employees to complete timesheets that include the beginning and ending times for actual hours worked;
- (3) Adopt detailed policies and procedures for the proper use of credit cards;
- (4) Require documentation of the business purpose for all credit card transactions;
- (5) Require timely submission and retention of original credit card receipts. Receipts should be submitted before the monthly statement arrives and in time to adequately review the propriety of the expenditure;
- (6) Require review of monthly statements for reasonableness and compliance with policy before payment is made. Any exceptions or noncompliance issues should be immediately investigated and resolved;
- (7) Properly enter all credit card transactions into the Council's accounting system;
- (8) Develop and adopt consistent written policies and procedures regarding overtime, compensatory time, and disaster-related overtime;
- (9) Develop disaster-related policies and procedures to ensure that all reimbursements requested from FEMA are made in accordance with FEMA's Public Assistance Program.

EXHIBITS

Exhibit 1 – Louisiana Attorney General Opinion 16-0054 (Page 1)



Jeff Landry
Attorney General

State of Louisiana
DEPARTMENT OF JUSTICE
CIVIL DIVISION
P.O. BOX 94005
BATON ROUGE
70804-9005

April 19, 2016
OPINION 16-0054

Senator Regina Barrow
4811 Harding Blvd.
Baton Rouge, LA 70811

36 Elections – Campaign Practices

La. R.S. 43:31
La. R.S. 46:1601 *et seq.*
La. Const. art. XI §4

The CEO of a Council on Aging organization may not expend public resources to support a millage on a public ballot; however, she may support it in her private time using her own personal resources.

Dear Senator Barrow,

We are in receipt of your opinion request regarding whether the Chief Executive Officer of the East Baton Rouge Council on Aging (EBRCOA) can participate in political activity in her capacity as the agency head. Specifically, whether the CEO may publicly seek support for an ad valorem tax for EBRCOA.

The Louisiana Board of Ethics has previously opined that Council on Aging organizations are subject to the Ethics Code.¹ While we have addressed the legal issues raised in your request regarding support for a proposition on a ballot, the Office of the Attorney General does not render opinions on the Louisiana Code of Governmental Ethics.² Any complaints and/or requests for advisory opinions relating to the Louisiana Code of Governmental Ethics should be directed to the State Board of Ethics, which is the agency authorized to enforce lobbying activities and ethical questions in Louisiana.

Turning to the question you have presented, Councils on Aging are created pursuant to Title 46, Section 1602 of the Louisiana Revised Statutes.

The law reads in pertinent part that:

Any five or more citizens of a parish who possess the qualifications set forth in this Section may associate themselves together for the purpose of making application to the office of elderly affairs, hereinafter in this

¹ See Louisiana Ethics Code Opinion 91-029.

² La. R.S. 42:1101 *et seq.*

Exhibit 1 – Louisiana Attorney General Opinion 16-0054 (Page 2)

OPINION 16-0054
Senator Regina Barrow
Page 2

Chapter referred to as the office, for a charter for a parish voluntary council on the aging.³

Pursuant to La. R.S. 46:1601, Councils on Aging are chartered by and report to the Department of Elderly Affairs to help further the public purpose of serving aging individuals.⁴ Our office has previously concluded that Councils on Aging are intrinsically non-profit agencies, but function as a mandatary for the state and are delegated certain public functions. La. Atty. Gen. Op. No. 92-404. Further, because Councils on Aging receive public funding from the State of Louisiana, they must comply with public finance laws and are subject to public scrutiny. La. Atty. Gen. Op. No. 93-366.

La. R.S. 43:31 prohibits entities from using public funds for political activity.⁵

La. R.S. 43:31(D) reads in part:

No branch, department, agency, official, employee, or other entity of state government shall expend funds of, administered by, or under the control of any branch, department, agency, employee, official, or other entity of state government to print material or otherwise to urge any elector to vote for or against any candidate or proposition on an election ballot nor shall such funds be used to lobby for or against any proposition or matter having the effect of law being considered by the legislature or any local governing authority. This provision shall not prevent the normal dissemination of factual information relative to a proposition on any election ballot or a proposition or matter having the effect of law being considered by the legislature or any local governing authority.⁶

Additionally, La. Const. art. XI, §4 provides:

No public funds shall be used to urge any elector to vote for or against any candidate or proposition, or be appropriated to a candidate or political organization.

Because Councils on Aging accept public funding, are controlled in part by the Department of Elderly Affairs, and administer public services, Councils on Aging are prohibited from using public money for political activity by La. R.S. 43:31 and La. Const. art. XI, § 4. Therefore, EBRCOA may not use public resources for printing material to lobby for or against the proposed tax measure, nor may it use state payroll time to campaign for or against the proposed tax measure. However, we have previously

³ See La. R.S. 46:1602.

⁴ See La. R.S. 46:1602 and 1604. For further reference, please see La. Atty. Gen. Op. No. 08-0292.

⁵ Certain 501(c)(3) organizations, such as Councils on Aging, are prohibited from political campaign activities under federal Treasury regulations. 26 CFR 1.501(c)(3)-1. Violations of this provision may result in sanctions and a loss of tax exempt status.

⁶ Please also reference a similar statute, La. R.S. 18:1465.

Exhibit 1 – Louisiana Attorney General Opinion 16-0054 (Page 3)

OPINION 16-0054
Senator Regina Barrow
Page 3

opined that this prohibition does not limit agencies from providing *factual information* about a measure within the legislative process or a proposition on the ballot.⁷

La. R.S. 46:1602(D) further states that Councils on Aging shall be “non-profit making and politically non-partisan and non-factional and shall be non-sectarian.” However, this office has stated that because of the core “volunteerism” aspect of Council on Aging organizations, the various employees at these agencies are not considered classified civil service employees and may take part in political activities during non-work hours. La. Atty. Gen. Op. No. 93-366.

Accordingly, it is the opinion of this office that the CEO may not expend public resources to support the proposed millage in question; however, she may support it in her private time using non-public resources. As stated previously, we defer to the Louisiana Board of Ethics on any issues arising from this request that relate to the Louisiana Code of Ethics and advise you to seek an opinion from the Ethics Board on questions related to the Ethics Code.

Additionally, the federal Hatch Act, 5 U.S.C. §§ 1501-1508, must be addressed. The Hatch Act restricts the political activity of persons principally employed by a state or local agency who work in connection with programs financed in whole or in part by federal funds. 5 U.S.C. § 1501-02.

We express no opinion regarding the application of the Hatch Act to your specific circumstance. Charges for violations of the Hatch Act are instituted by the Office of Special Counsel. We suggest you consult the Office of Special Counsel for an advisory opinion addressing your situation. The Office of Special Counsel is authorized by federal statute to issue advisory opinions concerning the application of the Hatch Act. 5 U.S.C. § 1212(f). You may request such advice by phone, fax, mail or e-mail, to the following:

Hatch Act Unit
U.S. Office of Special Counsel
1730 M Street, N.W., Suite 218
Washington, D.C. 20036-4505
Tel: (800) 85-HATCH or (800) 854-2824
(202) 254-3650
Fax: (202) 254-3700
E-mail: hatchact@osc.gov

We hope that this opinion has adequately addressed the legal issues you raised. If our office can be of any further assistance, please do not hesitate to contact us.


⁷ See La. Atty. Gen. Op. No. 98-0033.

Exhibit 1 – Louisiana Attorney General Opinion 16-0054 (Page 4)

OPINION 16-0054
Senator Regina Barrow
Page 4

With Best Regards,

JEFF LANDRY
ATTORNEY GENERAL

BY: 
Shannon B. Dirmann
Assistant Attorney General

JL: SBD

Exhibit 2 – Solicitation Email (Page 1)

From: [Corey Williams](#)
To: eugenehivwork@gmail.com
Subject: Support our Seniors: 2016 Candidates Forum & Rally & Ballot Info
Date: Monday, September 26, 2016 3:21:41 PM
Attachments: D54B586B-639A-487C-896B-9405A2A45C1C[4].png
2016Rallysponsorship[1][2][1].pdf

Eugene,

It was great chatting with you today. Please see the attached info you requested.

The East Baton Rouge Council on Aging recognizes that it is election season and it is important to introduce and educate the 85,000 senior citizens in this parish that we represent to you. We would like to invite you to participate and purchase an ad in our special election edition of our quarterly news publication "Polished". We would like you to place an ad introducing yourself to our seniors and spelling out your candidacy platform. As you may well know the Senior voting populous is one of the largest voting blocks in our parish and seniors take their innate civic duty and responsibility seriously. Along with this ad we would like to invite you to participate in our Candidates Forum & Rally. **FOR METRO COUNCIL CANDIDATES THERE IS A SPECIAL RATE OF \$500 for a FULL PAGE. The Ballot Cost is \$500 to be on the ballot. See the ballot details below. To be on the Ballot the money is due Friday, September 30, 2016.**

We anticipate approximately 1,200+ seniors will be in attendance.

October 28, 2016
Belle of Baton Rouge Atrium
102 France Street
Baton Rouge, LA 70802
9:30 a.m. – 2:00 p.m.

The Deadline to submit all advertisements is Friday, October 14th and the Deadline to request custom art is October 7th.

***We offer design services if needed. The fee for Custom art is \$70.00.**

Ballot Info:

Benefits:

- 3500 ballots delivered to seniors on their way to the polls during early voting
- 2000 ballots delivered to seniors on their way to the polls on Election Day
- 20,000 ballots mailed to seniors across East Baton Rouge Parish

Exhibit 2 – Solicitation Email (Page 2)

If there are any questions please feel free to give me a call. I look forward to speaking with you.

Corey

Corey Williams
Director of Development
East Baton Rouge Council on Aging
5790 Florida Blvd.
Baton Rouge, LA 70806
Email: cwilliams@ebrcoa.org
Phone: 225.923.8000, ext. 226
Fax: 225.923.8030
Cell: 225-317-1814
Website: www.ebrcoa.org



Supporting Independence • Serving Seniors

East Baton Rouge Council on Aging: "Supporting Independence — Serving Seniors"

Like us on Facebook: www.facebook.com/EBRCOA

CONFIDENTIALITY NOTICE: The information contained in this message is intended only for the recipient and may contain information that is confidential. If you are not the intended recipient or an employee or agent responsible for delivering this message to the intended recipient, please be aware that any dissemination, forwarding, printing, copying, disclosure or distribution of this communication is strictly prohibited. If you have received this communication in error, please immediately notify the sender by replying to the message and deleting all copies, including attachments, from your system.

Please consider the environment before printing this e-mail.

Exhibit 3 – Support Our Seniors Election Day Workers List from Eva Pratt**Election Day Workers 2016:**

1. Tasha Clark-Amar
2. O'Jayadrian Williams
3. Shontell LeBeouf
4. Eva Pratt
5. Corey Williams
6. Trudy Bihm
7. Charlotte Turner
8. Ethel Fay Neal
9. Johnathan McGee
10. Verna Bradley-Jackson
11. Shanrika Barrow-Fobb
12. Shekita McKnight
13. Cassandra Pearson
14. Pamela Thomas
15. Candace Jordan
16. Bridget Franklin
17. Jasmine Carter
18. Patrice Bryant
19. Pauline Gaines
20. Dorothy Payne
21. Davelyn Martin
22. Shareta Jones
23. Beverly Gaines
24. Dinesha Morris
25. Brenda Holden
26. Troy Wyatt
27. Denise Clark
28. Jacqueline Brown
29. Vincent James
30. Mike Stovall
31. Broderick Edwards
32. Ronnie Henderson
33. Parris Jackson
34. Maude Davis
35. Sarah Price
36. Ferma LeBeouf
37. Emma Lafayette

Exhibit 4 – Beychok Emails (Page 1)

From: [Michael Beychok](#)
To: [tasha.arnar](#)
Subject: postcards
Date: Thursday, July 14, 2016 10:27:37 AM

I just received about 15 postcards addressed to Sharon in our PO Box. I wanted to flag a couple of things. One - the postcard had no "paid for by" line on it which is a violation of state Ethics law.

Two - I just wanted to be clear again that you have a legal opinion that says the EBR COA which is a non-profit organization is allowed to say VOTE YES. Is that right?

I like the card by the way. How many were sent out and why did we send 'em out now?

Michael

Exhibit 4 – Beychok Emails (Page 2)

From: eva pratt
To: "Michael Beychok"
Cc: tasha amar
Subject: RE: one other question
Date: Thursday, July 14, 2016 12:23:00 PM

I am deferring to these answers to Tasha.

From: Michael Beychok [mailto:michael@oursobeychok.com]
Sent: Thursday, July 14, 2016 12:21 PM
To: eva pratt
Cc: tasha amar
Subject: Re: one other question

Well it should have said paid for by support our seniors PAC.
Second, I'm certain we should not have used the non-profit bulk mail permit since it was paid for by SOS PAC and we are not non profit.
Third, I'm not sure your EBR COA can advocate for a vote - but that is a question for your lawyer.

Other than that - it was fine.

Michael

On Thu, Jul 14, 2016 at 11:09 AM, eva pratt <evapratt@ebrcoa.org> wrote:
Yes. Check # 1006 dtd 6/15/16 for \$895. Is something wrong?

Eva B. Pratt
Chief Financial Officer
East Baton Rouge Council on Aging
5790 Florida Blvd.
Baton Rouge, LA 70806
Phone [225.923.8000](tel:225.923.8000)
Fax: [225.923.8030](tel:225.923.8030)
Email: evapratt@ebrcoa.org

"Supporting Independence – Serving Seniors"

From: Michael Beychok [mailto:michael@oursobeychok.com]
Sent: Thursday, July 14, 2016 10:31 AM
To: tasha amar; eva pratt
Subject: one other question

Did you use funds from the PAC to pay for the postcards?

Michael

Exhibit 5 – Unredacted Email

From: [tasha amar](#)
To: [Michael Beychok](#)
Cc: [Kabe Pryor](#); [Corey Williams](#)
Bcc: [tasha amar](#)
Subject: Re: COA PPT
Date: Wednesday, May 25, 2016 6:48:07 PM

Will forward to my graphic guy to begin building the site and extracting this messaging. I was under the impression after our last meeting that you were drafting something entirely new. OAN are we all cleared to sign signature cards and deposit funds, we've been in a holding pattern and I know my graphic guy will need web hosting fees paid to establish this new site, that will be separate and a part from ours? Also, I have had several meetings this week with key stakeholders and I would like to discuss with you at your earliest convenience.

Thanks

Tasha Clark-Amar – Executive Director
East Baton Rouge Council on Aging
5790 Florida Blvd.
Baton Rouge, LA 70806
Email: tamar@ebrcoa.org
225.923.8000, ext. 222
225.923.8030 (fax)
www.ebrcoa.org
"Like" us on Facebook: www.facebook.com/EBRCA

On May 25, 2016, at 5:52 PM, Michael Beychok <michael@oursobeychok.com> wrote:

I'm suggesting that something like this document should be posted on a website for people to review and yes as for talking points something condensed like the document attached but I would want to poll to determine what message points work best for the groups we need to persuade to vote for the mileage.

Sent from Choks iPhone

On May 25, 2016, at 5:17 PM, tasha amar
<tamar@ebrcoa.org> wrote:

So you are suggesting that a condensed version of our
original powerpoint

should be our talking points???

Exhibit 6 – Rally Sponsorship Packet (Page 1)

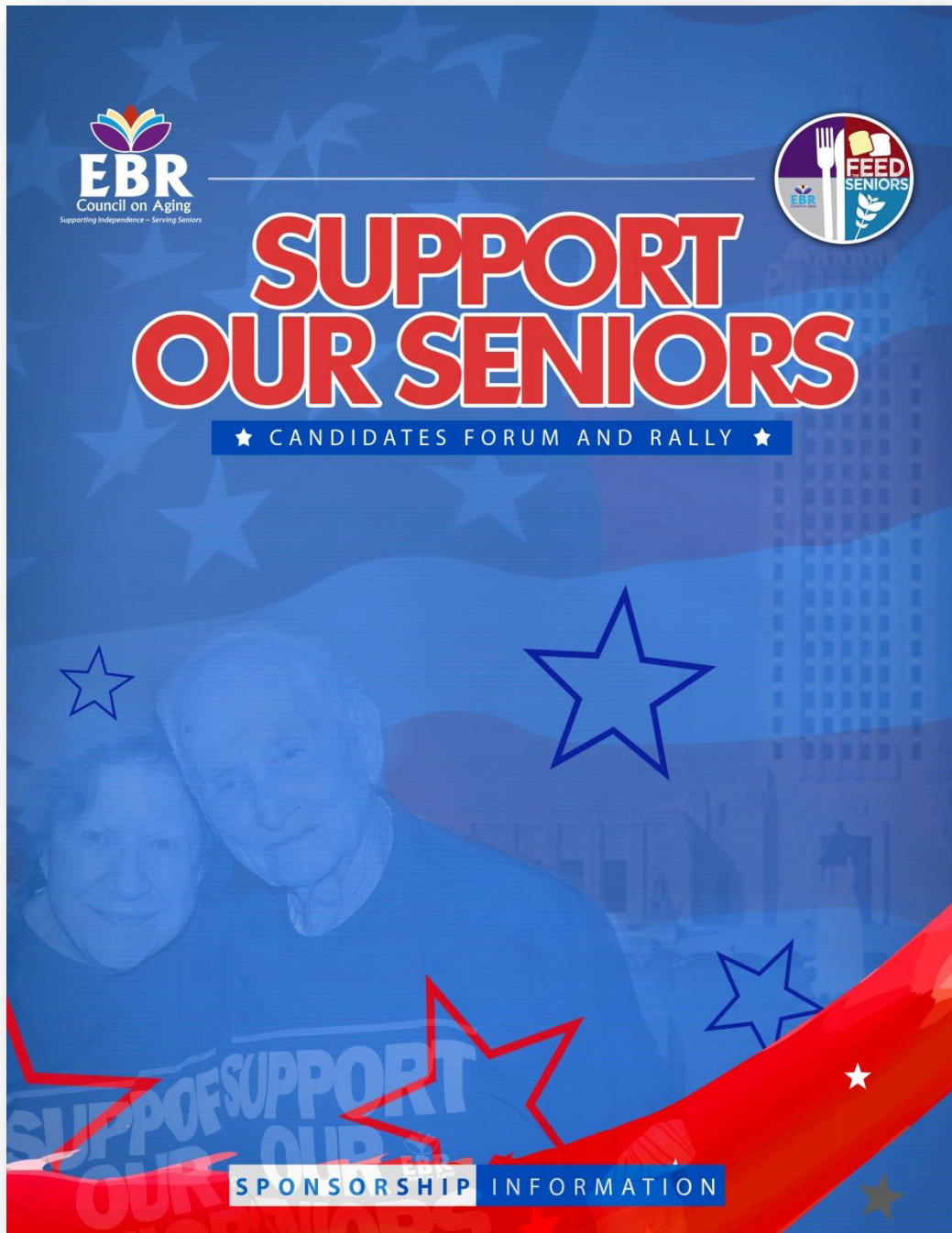


Exhibit 6 – Rally Sponsorship Packet (Page 2)***“Support our Seniors Rally and Candidate Forum***

October 28, 2016

9:30am-2:00pm

Belle of Baton Rouge Atrium

Presenting Sponsor - \$10,000**Benefits:**

- Prominent sponsor recognition on all event-related marketing & promotional collateral: save the date, invitations, flyers, e-mails and posters
- Sponsor recognition on all at-event signage and in the event program
- Sponsor recognition on step and repeat banner
- Sponsor recognition on rally/campaign shirts
- Sponsor recognition and link from the event page on the Save Our Seniors PAC web site
- Full page advertisement and name listed in event program

Unique Benefits:

- Company name mentioned in all media advertising: print, online and radio
- Sponsor advertisement in event program
- Sponsor table at the event and the opportunity to display any products, services or company marketing materials
- Opportunity to speak to rally attendees

Platinum Sponsor - \$2,500

- Full page advertisement
- Sponsor recognition on step and repeat banner
- Sponsor recognition on Rally/Campaign shirts
- Mention of pledge and commitment in front of 1200 seniors at Rally
- Sponsor recognition and link from the event page on the Save Our Seniors PAC website.

Gold Sponsor - \$1,000

- Full page advertisement
- Sponsor recognition on select at-event signage and in the event program
- Sponsor recognition and link from the event page on the Save Our Seniors PAC web site

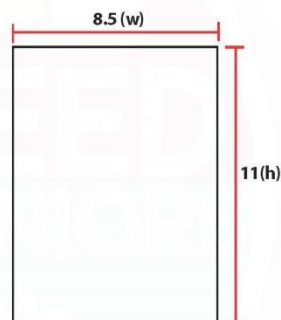
Exhibit 6 – Rally Sponsorship Packet (Page 3)***Support Our Seniors “Polished Rally Edition”******Advertisement Opportunities:***

Ad Size:	Cost	Dimensions:
Full-page:	\$1000	7.5" X 9.75 "
Inside front/back cover:	\$1,250	7.5" X 9.75"
Back cover:	\$1,500	8.5" x 11 "
Metro Council ad prices:	\$500	7.5" X 9.75"

Submission Requirements:*** Artwork Submissions**

All submitted artwork must meet the following specifications:

- **Size:** 8.5 (w) x 11(h)
- **Resolution:** 300 dpi or higher
- **Bleed:** .25" all the way around

***Deadlines:***

The deadline to submit all advertisements is Friday, October 14, 2016.

* The last day to request custom art is Friday, October 7, 2016.

Custom Design Services:

We also offer design services if needed. The fee for custom art is **\$70.00**.

Final Artwork must approved by Advertiser.

* Please note in order to participate in the Forum/Rally you must purchase ad. All ads are full page.

* All proceeds with go to the "Support Our Seniors" Millage Campaign

Exhibit 6 – Rally Sponsorship Packet (Page 4)**Commitment Form**

Please accept my sponsorship at the level checked to the right

Gold	Platinum	Presenting
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
\$1,000	\$2,500	\$10,500

Sponsor Name: _____ Title: _____

Contact Name (If Different) _____ Phone: () _____ - _____

Email: _____

Company: _____

Address: _____

Phone: () _____ - _____ Fax: () _____ - _____

Email: _____

Billing address (if different) _____

City: _____ State: _____ Zip: _____

Company URL: _____

Please check all that apply:

_____ I am unable to sponsor this year, but enclosed is a contribution to help further the mission of EBRCOA.

Payment Options:**Please check all that apply:**

- _____ Please send me an invoice
- _____ I will mail my payment: *East Baton Rouge Council on Aging 5790 Florida Blvd.,
Baton Rouge, LA 70806*
- _____ I will make my payment via paypal.com to: seniorprop@ebrcoa.org

Make checks payable to "Support Our Seniors PAC"

For additional information, please contact:

Trudy Bihm, Director of Information & Assistance Management
(225) 923-8000 ext 323 or via email: tbihm@ebrcoa.org

Exhibit 7 – Emailed Ballot Invoice (Email)

From: [Corey Williams](#)
To: eric@fostercampbell2016.com
Subject: Support Our Seniors: Rally & Campaign Edition of "Polished"
Date: Friday, October 07, 2016 1:34:14 PM
Attachments: D548586B-639A-487C-896B-9405A2A45C1C71.png
Campaign Edition Polished Ballot Foster Campbell 1007.pdf

Eric,

It was great talking to you today. I hope everything goes well with your family.

Please see the attached invoice. Please Remit payment via paypal.com to: senior prop@ebrcoa.org or send a check at the address listed on the invoice.

Please let me know if there are any concerns. Please note your payment and finished artwork must be received by October 14, 2016. Also, for the Ballot I need your official picture and Ballot Number these will be used on our mail-out.

Info on the Rally:

We anticipate approximately 1,200+ seniors will be in attendance.

October 28, 2016
Belle of Baton Rouge Atrium
102 France Street
Baton Rouge, LA 70802
9:30 a.m. – 2:00 p.m.

The Deadline to submit all advertisements is Friday, October 14th and the Deadline to request custom art is October 7th .

Please let me know if there are questions.

Corey

Corey Williams
Director of Development
East Baton Rouge Council on Aging
5790 Florida Blvd.
Baton Rouge, LA 70806
Email: cwilliams@ebrcoa.org
Phone: 225.923.8000, ext. 226
Fax: 225.923.8030
Cell: 225-317-1814
Website: www.ebrcoa.org

Exhibit 7 – Emailed Ballot Invoice (Attached Invoice)

INVOICE		NO. 00187
To: Foster Campbell for U.S. Senate PO Box 44411 Shreveport, LA 71134		From: Support Our Seniors PAC 5790 Florida Boulevard Baton Rouge, LA 70806
DATE	DESCRIPTION	AMOUNT DUE
10/07/16	Campaign Edition "Polished" Full Page Ad	\$1,000.00
	Ballot	\$2,500.00
	SUBTOTAL	\$3,500.00
	TAX	-----
	TOTAL DUE	\$3,500.00

Exhibit 8 – Deposit of PayPal Funds (Page 1)

Paypal Deposits made into EBRCOA Account intended for Senior PAC account

				Fee	
9/14/2016	Humana	Sponspor	2,500.00	55.30	2,444.70
9/26/2016	Hazel Bradley	Polish AD	500.00	11.30	488.70
10/10/2016	Elvin Sterling	Polish AD	570.00	12.84	557.16
10/11/2016	Corey Williams	Polish AD	200.00	4.70	195.30
10/14/2016	Linda Dewey	Polish Ad	500.00	11.30	488.70
			4,270.00	95.44	4,174.56

Exhibit 8 – Deposit of PayPal Funds (Page 2)



CHECK VOUCHER



Name: EBR COUNCIL ON AGING PROGRAM: Admin
VENDOR # _____ INVOICE # _____
INVOICE DATE: 11/11/2016
PURCHASE ORDER # _____
PAYABLE TO: S.O.S PAC

AMOUNT OF CHECK: \$ 4,174.56

PURPOSE OF DISBURSEMENT: Transfer of PayPal Deposits intended for SOS PAC

PREPARED BY: CYNTHIA D. SMITH DATE: 11/11/2016
APPROVED BY: Cynthia D. Smith DATE: 11/11/16

EXECUTIVE DIRECTOR'S SIGNATURE: _____

ACCOUNT NUMBER: 5750 - 00 - 154

REMARKS: _____

SPECIAL MAILING INSTRUCTIONS: _____

COPIES TO: _____

Exhibit 8 – SOS Deposit of PayPal Funds (Page 3)

CHECKS AND OTHER ITEMS ARE RECEIVED FOR DEPOSIT SUBJECT TO THE TERMS AND CONDITIONS OF THIS BANK'S DEPOSIT AGREEMENT. ALL CHECKS AND DRAFTS CREDITED SUBJECT TO FINAL PAYMENT.

Checking Deposit
WHITNEY BANK
Louisiana

DATE 11/11/16
Deposits may not be available for immediate withdrawal.
DEPOSIT TO THE CREDIT OF _____

ACCOUNT NUMBER
[REDACTED]

CASH
EBR COA 4174 56

LESS CASH RECEIVED

TOTAL DEPOSIT
\$ 4174 56

EAST BATON ROUGE COUNCIL ON AGING 48400

Date	Type	Reference	Original Amt.	Balance Due	11/11/2016 Discount	Payment
11/11/2016	Bill		4,174.56	4,174.56		4,174.56
Check Amount						4,174.56

Paypal Deposits sent to EBR COA for Support Our Seniors PAC (see attached receipts)

Hancock Bank-Operat Paypal deposit for Senior PAC 4,174.56

EAST BATON ROUGE COUNCIL ON AGING 48400

Date	Type	Reference	Original Amt.	Balance Due	11/11/2016 Discount	Payment
11/11/2016	Bill		4,174.56	4,174.56		4,174.56
Check Amount						4,174.56

Hancock Bank-Operat Paypal deposit for Senior PAC 4,174.56

PAYMENT RECORD

Rev 2/1

Exhibit 9 – Postcard Mailed on July 12, 2016

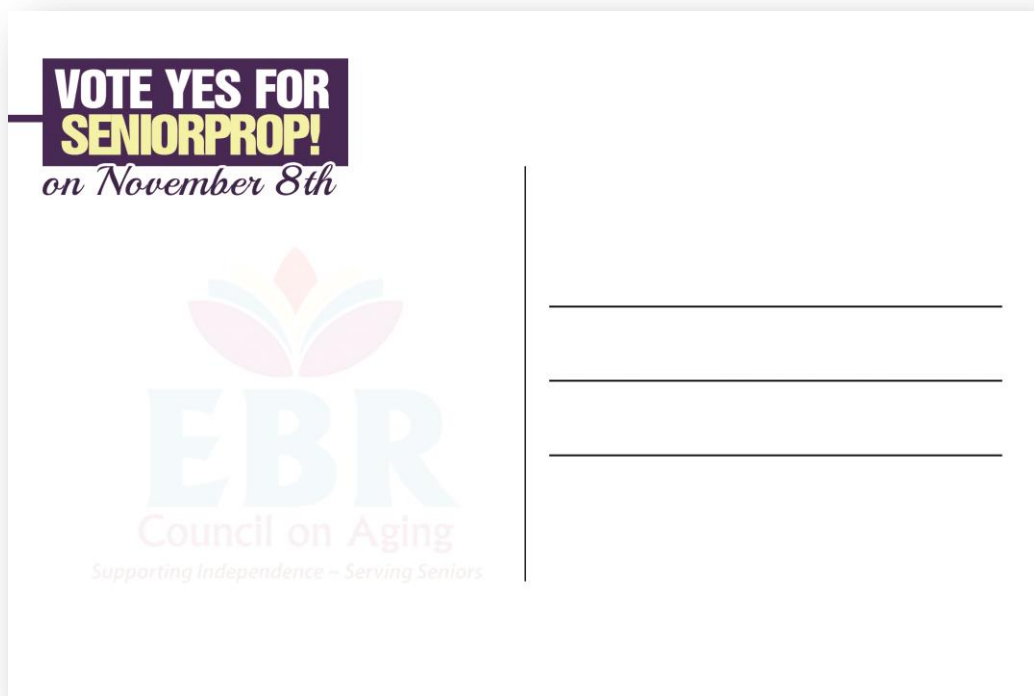


Exhibit 10 – Ballot Mailed on October 19, 2016 (Front and Back)

SUPPORT OUR SENIORS PAC

Support Our Seniors PAC convened an Endorsement Board comprised of Seniors. Their selections were based solely on the candidates record of Community Involvement, Support and Engagement with seniors and their issues.

EAST BATON ROUGE COUNCIL OF AGING SENIOR PROPOSITION
VOTE YES! TO FEED SENIORS!

Presidential Electors
 Hillary Clinton, Timothy Kaine

U.S. REPRESENTATIVE 2ND CONGRESSIONAL
 Cedric Richmond #35

U.S. SENATOR
 Foster Campbell #3

MAYOR-PRESIDENT METRO COUNCIL CITY OF BATON ROUGE
 Sharon Weston Broome #78
 C. Denise Marcelle #84

COUNCILMAN METRO DISTRICT 2
 Chauna Banks #89

COUNCILMAN METRO DISTRICT 5
 Erika L. Green #98

COUNCILMAN METRO DISTRICT 7
 Lamont Cole #102

COUNCILMAN METRO DISTRICT 8
 Eugene Collins #109

COUNCILMAN METRO DISTRICT 10
 Tyra Wicker #118

COUNCILMAN METRO DISTRICT 12
 Corey Smith #145

For more information on the EBRCOA Senior Proposition visit:
WWW.EBRCOASENIORPROP.ORG

NONPROFIT
 US POSTAGE PAID
 Baton Rouge, LA
 PERMIT NO. 523

5790 Florida Blvd.
 Baton Rouge, LA 70806

VOTE YES!
ON NOVEMBER 8th

SUPPORT OUR SENIORS PAC

FEED SENIORS

Exhibit 11 – Fact Sheet Flyer Mailed on October 24, 2016 (Front and Back)


FACT SHEET

WHAT WILL THE SENIOR PROPOSITION DO?

- Eliminate all waiting lists
- Triple the number of seniors served
- Increase the number of meals from 5 days to 7 days a week on the Meals on Wheels program
- Add thousands of seniors to homemaker services and respite care
- Add new senior centers to serve more seniors.


WHAT WILL THE MILLAGE COST ME?

FACT: The Annual Tax will differ based on your home value.


 **\$174,000**

The median cost for a home in EBR Parish which will be an average millage cost of \$22 a year (\$1.83 per month, 6¢ per day).

For home values below \$75,000 or if you rent, there is no cost to you.



Average cost of a "Movie Matinee" for two people (including a tub of Popcorn & Soda) is around \$25



NON PROFIT
US POSTAGE PAID
Baton Rouge, LA
PERMIT NO. 523

5790 Florida Blvd.
Baton Rouge, LA 70806

ON NOVEMBER 8TH

VOTE YES





The SeniorProp will ensure, no senior will be left behind, hungry, alone struggling to stay independent and healthy. A senior shouldn't have to choose between their prescription drugs and or a meal. Our seniors are taking a stand, join them!

Exhibit 12 – Tasha Clark-Amar Email to Jermaine Proshee

From: [tasha.amar](#)
To: [Corey Williams](#); [fivesix](#)
Cc: [Trudy Bihm](#)
Subject: Re: Ballot & Ballot Numbers
Date: Wednesday, October 12, 2016 9:40:24 AM
Attachments: [D54B586B-639A-487C-896B-9405A2A45C1CF91.png](#)
[9F3B01AE-B55D-498E-9039-A70A8586C4BBF531.png](#)

Jermaine,

I would like the ballot to look like this: Support Our in small letters
Seniors PAC in a bigger bolder font in different color

Then a text box with this caveat at the top:
Support Our Seniors PAC convened and Endorsement Board
comprised of Seniors. Their selections were based solely on the candidates' record of Community
Involvement, Support and Engagement with seniors and their issues.

Then our Proposition will be next. Lets have a big pic of Hillary on the top. Then the other races.

Thanks

Tasha Clark-Amar,
Chief Executive Officer
East Baton Rouge Council on Aging
5790 Florida Blvd.
Baton Rouge, LA 70806
Email: tamar@ebrcoa.org
225.923.8000, ext. 222
225.923.8030 (fax)
www.ebrcoa.org
"Like" us on Facebook: www.facebook.com/EBRCOA



Exhibit 13 – Eva Pratt Email Regarding Overtime Policy (Page 1)

From: [Connie Nelson](#)
To: [eva pratt](#)
Cc: [O'Jaydrian Williams](#)
Subject: Re: Corrected Policy
Date: Friday, September 30, 2016 7:59:34 AM
Attachments: [Comp Time Policy 2016.docx](#)

One more time.

From: eva pratt <ep Pratt@ebrcoa.org>
Date: Thursday, September 29, 2016 8:45 AM
To: Microsoft Office User <cnelson@ebrcoa.org>
Cc: O'Jaydrian Williams <ojwilliams@ebrcoa.org>
Subject: RE: Corrected Policy

The front page still has effective date on it. Please remove.
Thanks,

Eva B. Pratt
Chief Financial Officer
East Baton Rouge Council on Aging
5790 Florida Blvd.
Baton Rouge, LA 70806
Phone 225.923.8000
Fax: 225.923.8030
Email: ep Pratt@ebrcoa.org

"Supporting Independence – Serving Seniors"

From: Connie Nelson
Sent: Wednesday, September 28, 2016 2:40 PM
To: eva pratt
Subject: Re: Corrected Policy

Corrected copy attached

From: eva pratt <ep Pratt@ebrcoa.org>
Date: Tuesday, September 27, 2016 2:24 PM
To: Microsoft Office User <cnelson@ebrcoa.org>
Subject: RE: Corrected Policy

Please take the effective date line off the policy. It will be reflected in our minutes. Now it looks as if something is not complete.

Eva B. Pratt
Chief Financial Officer
East Baton Rouge Council on Aging

Exhibit 13 – Eva Pratt Email Regarding Overtime Policy (Page 2)

5790 Florida Blvd.
Baton Rouge, LA 70806
Phone 225.923.8000
Fax: 225.923.8030
Email: ep Pratt@ebrcoa.org

"Supporting Independence – Serving Seniors"

From: Connie Nelson
Sent: Tuesday, September 27, 2016 2:04 PM
To: O'Jaydrian Williams; eva pratt
Subject: Corrected Policy

Per your request attached is the policy

Exhibit 14 – Force Account Labor Documentation (Page 1)

From: tasha.amar
To: carrie.gay@fema.dhs.gov
Cc: eva.pratt
Subject: FW: Summary Forced Labor
Date: Tuesday, September 20, 2016 4:05:07 PM
Attachments: Forced Labor Summary and Expenses.xlsx
9F9B01AE-B55D-498E-9039-A70A8586C4BB[1].png

Good Afternoon Carrie,

Per our conversation yesterday, please find attached our spreadsheet pertaining to our Request for Public Assistance. We will have all supporting documentation ready for your review at our Monday morning September 26th Kick off meeting.

We look forward to meeting with you and if you need any additional information beforehand please feel free to contact me at the number below.

Thank You
Tasha Clark-Amar,
Chief Executive Officer
East Baton Rouge Council on Aging
5790 Florida Blvd.
Baton Rouge, LA 70806
Email: tamar@ebrcoa.org
225.923.8000, ext. 222
225.923.8030 (fax)
www.ebrcoa.org
"Like" us on Facebook: www.facebook.com/EBRCOA



From: eva pratt <evpratt@ebrcoa.org>
Date: Tuesday, September 20, 2016 at 3:57 PM
To: Tasha Clark-Amar <tamar@ebrcoa.org>
Subject: Summary Forced Labor

Here is the summary requested for the Agency's FEMA reimbursements

Eva B. Pratt
Chief Financial Officer

Exhibit 14 – Force Account Labor Documentation (Page 2)

East Baton Rouge Council on Aging
5790 Florida Blvd.
Baton Rouge, LA 70806
Phone 225.923.8000
Fax: 225.923.8030
Email: ep Pratt@ebrcoa.org

“Supporting Independence – Serving Seniors”

Exhibit 14 – Force Account Labor Documentation (Page 3)EBRCOA Summary of Expenditures Related to Disaster/Recovery
August 12, 2016 - September 16, 2016

	Labor	Fringe @ 23%	Total Labor and Fringe	
Forced Labor Expenses:				
8/15/16 - 8/19/16 Regular hours	26,642.06	6,127.67	32,769.73	
8/12/16-9/8/16 O/T	29,661.60	6,822.17	36,483.77	
9/9/16 - 9/16/16 Recovery	6,699.65	1,540.92	8,240.57	
Total Forced Labor and Fringe	63,003.31	14,490.76	77,494.07	77,494.07
Food Cost:				
Raw food inventory on hand	8,271.61			
Raw food/supplies purchases	26,392.31			
	34,663.92			34,663.92
Equipment-Vehicle Usage	361.4 miles @ \$.54/mile			195.16
Supplies				1,023.55
Total Cost for Disaster/Recovery (8/12/2016 - 9/16/2016)				113,376.70 =====

Exhibit 14 – Force Account Labor Documentation (Page 4)

From: eva pratt
To: [Pam King](#)
Subject: O/T sheet for Recovery
Date: Thursday, September 22, 2016 8:31:00 AM
Attachments: [Recovery OT hours #2.xlsx](#)

Eva B. Pratt
Chief Financial Officer
East Baton Rouge Council on Aging
5790 Florida Blvd.
Baton Rouge, LA 70806
Phone 225.923.8000
Fax: 225.923.8030
Email: ep Pratt@ebrcoa.org

"Supporting Independence – Serving Seniors"

Exhibit 14 – Force Account Labor Documentation (Pages 5-6)

EBRCoA Disaster Overtime Hours		Disaster	Recovery	Total	O/T	Total	Total
	Hourly	Hours	Hours	Hours	Rate	Hours	Employee
	Rate	8/12-8/25/16	8/26-9/8/16		(X)		Labor
Barrow, Shanrika	12.14	13.00	11.50	24.50	1.00	24.50	297.43
Bihm, Trudy	23.08	76.50	45.50	122.00	1.00	122.00	2,815.76
Bradley-Jackson, Verna	15.00	23.00	5.50	28.50	1.00	28.50	427.50
Brandon, Jarrell	10.00	11.50	12.50	24.00	1.50	24.00	360.00
Brown, Jacqueline	10.00	-	10.50	10.50	1.50	10.50	157.50
Bryant, Patrice	11.00	5.00	11.00	16.00	1.50	16.00	264.00
Carter, Jasmine	12.50	7.50	15.00	22.50	1.00	22.50	281.25
Clark, Annie	11.50	-	8.00	8.00	1.00	8.00	92.00
Clark Amar, Tasha	48.67	82.00	44.50	126.50	1.00	126.50	6,156.76
Clark, Denise	10.00	2.50	-	2.50	1.50	2.50	37.50
Cook-Grimes, Shanda	18.27	13.00	8.50	21.50	1.00	21.50	392.81
Cooper-Morris, Dineshea	10.00	4.50	3.00	7.50	1.50	7.50	112.50
Edwards, Broderick	11.00	20.50	14.50	35.00	1.50	35.00	577.50
Franklin, Bridgett	11.00	-	8.75	8.75	1.50	8.75	144.38
Gaines, Beverly	9.00	-	8.00	8.00	1.50	8.00	108.00
Gaines, Pauline	10.00	-	8.00	8.00	1.50	8.00	120.00
Holden, Brenda	11.60	2.25	9.75	12.00	1.00	12.00	139.20
James, Vincent	14.00	62.00	30.00	92.00	1.00	92.00	1,288.00
Johnson, Cynthia Rene	9.00	-	8.00	8.00	1.50	8.00	108.00
Jolivet, Latoya	9.00	2.50	9.00	11.50	1.50	11.50	155.25
Jordan, Candace	14.42	12.00	14.00	26.00	1.00	26.00	374.92
King, Pamela	14.42	-	9.00	9.00	1.00	9.00	129.78
LeBeouf, Shontell	35.90	70.00	45.50	115.50	1.00	115.50	4,146.45
Lundy, Patricia	9.52	0.50	8.00	8.50	1.50	8.50	121.38
Mar, Dulce	9.00	9.50	8.00	17.50	1.50	17.50	236.25
Martin, Davelyn	9.00	6.00	8.00	14.00	1.50	14.00	189.00
Mason, Gladys	12.41	-	8.00	8.00	1.00	8.00	99.28
McGee, Johnathan	14.42	42.00	22.00	64.00	1.00	64.00	922.88
McKnight, Shekita	11.45	7.50	13.00	20.50	1.00	20.50	234.73
Neal, Ethel	13.00	22.00	9.75	31.75	1.00	31.75	412.75
Pearson, Cassandra	11.58	6.00	9.00	15.00	1.00	15.00	173.70

Poydras, Sharon	10.00	-	8.00	8.00	1.50	8.00	120.00
Pratt, Eva B.	35.90	30.00	5.00	35.00	1.00	35.00	1,256.50
Scott-Caston, Patra	9.50	3.00	10.00	13.00	1.50	13.00	185.25
Scruggs, Kristie	9.00	-	8.50	8.50	1.50	8.50	114.75
Shelly, Vernetta	13.23	-	9.50	9.50	1.00	9.50	125.69
Smith, Cynthia	15.14	9.00	10.50	19.50	1.00	19.50	295.23
Stewart, Henry	9.00	-	8.00	8.00	1.50	8.00	108.00
Stovall, Michael	10.00	3.00	10.50	13.50	1.50	13.50	202.50
Thomas, Pamela	11.45	7.50	11.50	19.00	1.00	19.00	217.55
Toombs, Alice	11.00	-	8.00	8.00	1.50	8.00	132.00
Turner, Charlotte	21.93	70.00	39.00	109.00	1.00	109.00	2,390.37
Turner, Lola	9.00	-	8.00	8.00	1.50	8.00	108.00
Veal, Lorraine	12.19	2.00	8.00	10.00	1.00	10.00	121.90
Washington, Ebony	9.00	-	8.00	8.00	1.50	8.00	108.00
Webb, Henry	9.00	-	7.00	7.00	1.50	7.00	94.50
Whitner, Leola	9.00	-	7.00	7.00	1.50	7.00	94.50
Williams, Corey	25.96	10.50	16.50	27.00	1.00	27.00	700.92
Williams, Kendarrius	10.00	5.00	14.00	19.00	1.50	19.00	285.00
Williams, O'Jayadrian	17.56	54.50	20.50	75.00	1.00	75.00	1,317.00
Wyatt, Troy	9.00	36.50	8.50	45.00	1.50	45.00	607.50
		732.25	651.75	1,384.00			29,661.60

Exhibit 15 – Email to Chairman Dumas Regarding Overtime

From: [Brandon Dumas](#)
To: [eva.pratt](#)
Subject: Re: Disaster Overtime Pay for CEO
Date: Wednesday, September 14, 2016 3:09:39 PM

Approved! Thanks.

BKD, Ph.D.
www.brandondumas.com

Sent from [Outlook](#) using my iPhone6S Plus. Therefore, please excuse any brevity or typographical errors.

On Wed, Sep 14, 2016 at 3:43 PM -0400, "eva pratt" <epratt@ebrcoa.org> wrote:

Dr. Dumas,
This email is to request your approval to pay the CEO, Tasha Clark Amar, for 126.5 hours of overtime earned from the beginning of the Flood of 2016, August 12, 2016 through the Recovery date of – September 8, 2016.
These hours will be billed to FEMA as a part the agency's "forced labor expenses" generated as a result of the flood. We also have a commitment from BRAF and Entergy in the amount of \$30,000 to assist with our disaster efforts.

Thank you for your consideration,

Eva B. Pratt
Chief Financial Officer
East Baton Rouge Council on Aging
5790 Florida Blvd.
Baton Rouge, LA 70806
Phone 225.923.8000
Fax: 225.923.8030
Email: epratt@ebrcoa.org

"Supporting Independence – Serving Seniors"

Exhibit 16 – LLA Emails with FEMA (Page 1)

Re: Legislative Audit
Brent McDougall to: Gay, Carrie

04/03/2017 06:29 PM

From: Brent McDougall/LLA
 To: "Gay, Carrie" <carrie.gay@fema.dhs.gov>

Thanks, that's what I needed to know!
 Brent McDougall

Sent from my iPhone

On Apr 3, 2017, at 4:38 PM, Gay, Carrie <carrie.gay@fema.dhs.gov> wrote:

That is exactly what the payout was based on. When you brought this up I personally went through each time sheet and that is what I sent you last week. There were no hours for Tasha on that summary so I'm not sure what OT she had as I did not have a time sheet for her. Eva also may be exempt but I'm unsure and cannot get in touch with them.

V/R,

Carrie Gay, EACOL
 Emergency Management Specialist
 FEMA-4277-DRLR
 FEMA Cell (202)-440-2374
carrie.gay@fema.dhs.gov

From: Brent McDougall [<mailto:BMcDougall@lla.la.gov>]
Sent: Monday, April 03, 2017 4:34 PM
To: Gay, Carrie <carrie.gay@fema.dhs.gov>
Subject: RE: Legislative Audit

No problem, my main questions are related to how you came up with the number of hours from the timesheets.

-First question, when I totaled the OT hours from your time sheets I came up with the following:

Total OT Hours 8/12-8/25 = 529.5
 Total OT1 Hours: 427.00
 Total OT2 Hours: 102.5
 Total OT3 Hours: 0.00

Total OT Hours 8/26-8/31 = 86.00
 Total OT1 Hours: 85.00
 Total OT2 Hours: 1.00
 Total OT3 Hours: 0.00

Exhibit 16 – LLA Emails with FEMA (Page 2)

Total OT Hours 8/12-8/31 =615.50

Based on these calculations I was wondering how you arrived at 721 labor hours?

-Second question, when I take the 732.25 disaster hours for the period 8/12-8/25 that were listed on the Disaster Hours summary submitted to FEMA by EBRCOA and add the 86 overtime hours listed on the 8/26-8/31 timesheets that you sent me I come up with 818.25, which is only .05 hours less than the 818.75 that the payout was based on. Then I took it further and found that if I used the O/T rates from the summary sheet and used a matching rate of .0771 I came up with a total labor cost of \$20,491.24. Lastly, 90% of this amount came to \$18,442.11, which is just \$18.84 more than the actual amount paid to EBRCOA. I know that was long winded but do you think that this second method of calculation is closer to what the payout was based on than the calculation that you sent me earlier?

And please let me know any of your additional thoughts on this.

Thanks,

Brent McDougall, MBA, CIA, CFE, EnCE
Forensic IT Audit Coordinator & Senior IT Investigative Auditor
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, La 70804-9397
Phone: 225-339-3904 | Fax: 225-388-4044
Email: bmcdougall@lla.la.gov

<image001.jpg>

<image002.gif>"Gay, Carrie" ---04/03/2017 01:26:01 PM---Brett, I am swamped. Can you send your questions via email and I can dig into it when I get a minute

From: "Gay, Carrie" <carrie.gay@fema.dhs.gov>
To: Brent McDougall <BMcDougall@lla.la.gov>,
Date: 04/03/2017 01:26 PM
Subject: RE: Legislative Audit

Brett,

I am swamped. Can you send your questions via email and I can dig into it when I get a minute?

V/R,

Carrie Gay, PACL
Emergency Management Specialist
FEMA-4277-DR-LA
FEMA Cell: (202)-440-2374

Exhibit 16 – LLA Emails with FEMA (Page 3)

carrie.gay@fema.dhs.gov

From: Brent McDougall [<mailto:BMcDougall@lla.la.gov>]
Sent: Monday, April 03, 2017 11:08 AM
To: Gay, Carrie <carrie.gay@fema.dhs.gov>
Subject: RE: Legislative Audit

Carrie,

If you have a few free minutes this afternoon, would you please give me a call, I just have a couple of quick questions for you regarding the below time sheets.

Thanks,

Brent McDougall, MBA, CIA, CFE, EnCE
Forensic IT Audit Coordinator & Senior II Investigative Auditor
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, La 70804-9397
Phone: 225-339-3904 | Fax: 225-388-4044
Email: bmcdougall@lla.la.gov

<image001.jpg>

<image002.gif>"Gay, Carrie" ---03/24/2017 11:37:06 AM---Brett, The summary sheet is what was provided to us by the applicant. I cannot figure out where the

From: "Gay, Carrie" <carrie.gay@fema.dhs.gov>
To: Brent McDougall <BMcDougall@lla.la.gov>,
Date: 03/24/2017 11:37 AM
Subject: RE: Legislative Audit

Brett,

The summary sheet is what was provided to us by the applicant. I cannot figure out where the 818 hours came from but attached you will see the two documents of FA summary. The total hours for the incident period on the labor sheet attached shows 721 but it did not add Martin, Davelyn's hours for OT which are 6 coming to a total of 727 OT hours in the incident period.

These hours do not include Eva Pratt's which are 37.5 for the incident period OT hours because I am unsure if she is exempt or not. Additionally Tasha Amar-Clarks hours could not be verified because I do not see a time sheet nor do I know if she is exempt. Factoring their OT hours if they are not exempt it would come to 813.17 (not including Tahsa's hours from 8/26-8/31 because I don't have a time card).

Exempt employees: I am assuming that Eva Pratt and Tasha Amar-Clark are exempt and according to the payroll policy exempt employees are only compensated at straight time for comp hours. I have asked the question but have not received a response.

Exhibit 16 – LLA Emails with FEMA (Page 4)

Does this answer your question? The summary sheets attached were taken from hours on the time cards. There were some discrepancies on the time cards such as claiming 12 hours when the lunch was not taken out. So it would be 11.5 hours instead of 12 for example.

V/R,

*Carrie Gay, PACL
Emergency Management Specialist
FEMA-4277-DR-LA
FEMA Cell: (202)-440-2374
carrie.gay@fema.dhs.gov*

From: Brent McDougall [<mailto:BMcDougall@lla.la.gov>]
Sent: Friday, March 24, 2017 9:24 AM
To: Gay, Carrie <carrie.gay@fema.dhs.gov>
Subject: RE: Legislative Audit

Thanks!

Brent McDougall, MBA, CIA, CFE, EnCE
Forensic IT Audit Coordinator & Senior II Investigative Auditor
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, La 70804-9397
Phone: 225-339-3904 | Fax: 225-388-4044
Email: bmcdougall@lla.la.gov

<image001.jpg>

<image002.gif>"Gay, Carrie" ---03/24/2017 07:32:20 AM---Brett, I'm still going through it to see the discrepancy. Almost done and should have the answer to

From: "Gay, Carrie" <carrie.gay@fema.dhs.gov>
To: Brent McDougall <BMcDougall@lla.la.gov>,
Date: 03/24/2017 07:32 AM
Subject: RE: Legislative Audit

Brett,

I'm still going through it to see the discrepancy. Almost done and should have the answer to you in a few hours.

V/R,

Exhibit 17 – LLA Email with FEMA Regarding Overtime Policy

From: [Gay, Carrie](#)
To: [Brent McDougall](#)
Subject: RE: Legislative Audit
Date: 04/12/2017 05:05 PM
Attachments: [image001.jpg](#)
[image002.gif](#)

No. Not to my knowledge.

V/R,

Carrie Gay, PA-C
Emergency Management Specialist
FEMA-4277-DR-LA
FEMA Cell (202)-440-2374
carrie.gay@fema.dhs.gov

From: Brent McDougall [mailto:BMcDougall@lla.la.gov]
Sent: Wednesday, April 12, 2017 5:04 PM
To: Gay, Carrie <carrie.gay@fema.dhs.gov>
Subject: RE: Legislative Audit

I understand, thanks! Another question I have is, when you met with the Council on Aging after the disaster, did you or anyone on your team tell anyone at the Council on Aging that they could revise their labor policy, submit it to FEMA, and use the revised policy as the basis for their force account labor reimbursement application?

Thanks,

Brent McDougall, MBA, CIA, CFE, EnCE
Forensic IT Audit Coordinator & Senior II Investigative Auditor
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, La 70804-9397
Phone: 225-339-3904 | Fax: 225-388-4044
Email: bmcDougall@lla.la.gov

LEGAL PROVISIONS

¹ **Louisiana Revised Statute (La. R.S.) 24:513(A)(1)(b)(iv)** defines a quasi-public agency as “any not-for-profit organization that receives or expends any local or state assistance in any fiscal year.”

² **Louisiana Constitution Article XI, Section 4** states, “No public funds shall be used to urge any elector to vote for or against any candidate or proposition, or be appropriated to a candidate or political organization. This provision shall not prohibit the use of public funds for dissemination of factual information relative to a proposition appearing on an election ballot.”

³ **La. R.S. 18:1465(A)** states, “No public funds shall be used to urge any elector to vote for or against any candidate or proposition, or be appropriated to a candidate or political organization. This provision shall not prohibit the use of public funds for dissemination of factual information relative to a proposition appearing on an election ballot.”

La. R.S. 43:31(D) states, “No branch, department, agency, official, employee, or other entity of state government shall expend funds of, administered by, or under the control of any branch, department, agency, employee, official, or other entity of state government to print material or otherwise to urge any elector to vote for or against any candidate or proposition on an election ballot nor shall such funds be used to lobby for or against any proposition or matter having the effect of law being considered by the legislature or any local governing authority. This provision shall not prevent the normal dissemination of factual information relative to a proposition on any election ballot or a proposition or matter having the effect of law being considered by the legislature or any local governing authority.”

⁴ **26 Code of Federal Regulations (CFR) 1.501(c)(3)(6)(c)(3)(i)** states that “An organization is not operated exclusively for one or more exempt purposes if it is an *action* organization as defined in subdivisions (ii), (iii), or (iv) of this subparagraph.”

26 CFR 1.501(c)(3)(6)(c)(3)(iii) states, in part, that “An organization is an *action* organization if it participates or intervenes, directly or indirectly, in any political campaign on behalf of or in opposition to any candidate for public office.”

⁵ **Louisiana Constitution Article VII, Section 14(A)** states, 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.”

⁶ **Mailing Standards of the United States Postal Service, Domestic Mail Manual Section 703.1.6.10** states, in part, that “political mailings may not be made at the Nonprofit Standard Mail prices when a political candidate or anyone else not authorized to mail at the Nonprofit Standard Mail prices assists the qualifying political committee with the preparation or mailing of such materials, or pays any of the costs of preparation or mailing, or provides any consideration to the qualifying political committee in return for the mailing being made.”

⁷ **39 CFR 111.1** states, in part, that “in conformity with that provision, and with 39 U.S.C. section 410(b)(1), and as provided in this part, the U.S. Postal Service hereby incorporates by reference in this part, the Mailing Standards of the United States Postal Service, Domestic Mail Manual.”

APPENDIX A

Management's Response



BREAZEALE, SACHSE & WILSON, L.L.P.

ATTORNEYS AT LAW

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Partner
mjf@bswllp.com

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Baton Rouge, Louisiana 70821-3197
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April 20, 2017

**VIA E-MAIL (dpurpera@lla.la.gov), HAND DELIVERY,
AND U.S. MAIL**

Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

***Re: East Baton Rouge Parish Council on Aging
Our File Number 15293-51514***

Dear Mr. Purpera:

Please accept this letter as a response to the draft report prepared by your office relative to the East Baton Rouge Council on Aging.

General

The East Baton Rouge Council on Aging (hereinafter "EBRCOA") was originally incorporated in 1973, as stated in your findings and recommendations, as a 501(c)(3) non-profit and a quasi-public agency. It is also a private non-profit entity.. The fact that it is a quasi-public agency admittedly makes the EBRCOA subject to audit by the Louisiana Legislative Auditor, subject to Louisiana's public meetings laws, and subject to Louisiana's public records laws. The EBRCOA is also an Area Agency on Aging ("AAA"). The purpose of an AAA is to receive and disburse funds from the state agency on aging (Governor's Office of Elderly Affairs or "GOEA") as well as to plan, develop, coordinate, and arrange for services in its Planning Service Area ("PSA").

AAAs use the Older Americans Act funds to leverage state and local resources to expand and improve services. They have the responsibility of being leaders relative to all aging issues on behalf of all older persons within each Planning Service Area. The duty of an AAA is to serve seniors with the greatest economic need – the need resulting from an income level at or below the official poverty guidelines. It is also tasked with addressing the greatest social needs - the need caused by non-economic factors, which include a) physical and mental disabilities, b) language barriers, and c) cultural, social, or geographical isolation including isolation caused by

racial or ethnic status that may restrict the ability of an individual to perform normal daily tasks or threatens the capacity of older individuals to live independently.

EBRCOA is not alone. All 64 parishes in the state of Louisiana either have Councils on Aging (“COAs”) or Area Agencies on Aging (“AAAs”). East Baton Rouge Parish is now one of 30 parishes with established millages dedicated to COAs or AAAs under the oversight of the Governor’s Office of Elderly Affairs. The EBRCOA operates throughout all corners of the parish including Baton Rouge, Central, Baker, Zachary, and Chaneyville. It operates 15 separate senior centers throughout East Baton Rouge Parish, pursuant to the Older Americans Act of 1965. East Baton Rouge Parish has over 85,000 seniors living within the parish, approximately 50% of whom are living at or below the poverty line. EBRCOA strives to serve as many as possible, however, budget constraints oftentimes hinder that effort. The number of older adults is expected to increase over the next decade and continue to rise thereafter.

Over the last five years, a growing number of seniors in the parish have stretched the resources of the EBRCOA to its limit. Due to an insufficiency of funding, the agency instituted a number of cost saving measures. Specifically, the EBRCOA has reduced the number of its employees from 122 to 56 and reduced salaries and benefits to those currently employed. Prior to the passage of the millage and continuing until today, current proposed state budget cuts threaten to eliminate all 15 senior sites which would result in the loss of access to over 150,000 meals to seniors and an additional reduction in force by over 22 staff members.

The role of the EBRCOA cannot be overstated. It is more than just Meals on Wheels. The 15 senior centers provide critical social interaction. Studies have shown that senior isolation greatly increases the risk of mortality. The senior centers also provide access to physical fitness. In-home care provides support services for seniors who are unable to care for themselves which include: bathing, housekeeping, and respite care for the caregiver of immobile or disabled seniors. With the constant uncertainty over funding, many seniors have been left on massive waiting lists and do not have access to services. With the funding provided by the millage recently passed, the EBRCOA hopes to add 32 Respite Workers, 10 Homemakers, 7 Meals on Wheels Drivers, additional kitchen staff, 11 I&A Care Managers, 7 Senior Center Coordinators, and 2 fitness instructors to meet its ever growing demand. It is the goal of the EBRCOA that the recently passed millage will also eliminate most, if not all, waiting lists for services. Suffice it to say that EBRCOA does one thing that government and tax dollars should do – help care for those who cannot care for themselves.

History of the Tax Millage

Discussion of a possible property tax millage to provide additional funding and budget stability for the EBRCOA has actually been several years in the making, though it wasn’t until February 2016 that real planning for the possibility of a millage began. Prior to this time, the agency was hesitant to press for a millage because of strong anti-tax sentiment that persisted within the community and among some community leaders.

Mr. Michael Beychok with the consulting firm of Ourso Beychok, Inc. attended the EBRCOA Board of Directors meeting held in February 2016 to “pitch” his firm’s services in leading and advising the EBRCOA through the political process in the passage of a millage. It was at all times anticipated that Mr. Beychok and his firm would advise and consult with the EBRCOA through this process, including the creation and maintenance of a Political Action Committee (“PAC”). On June 1, 2016, the senior PAC entitled “Support Our Seniors Political Action Committee” was founded. Its original statement of organization identified Rick Caballero as its chairperson and Mary Hoffman as its treasurer. At all times surrounding the creation of the PAC, it was understood that while Mr. Caballero would be the named “chairman” of the PAC, Mr. Beychok was going to spearhead the PAC. Ms. Hoffman was the PAC’s Treasurer and was, upon information and belief, an employee or an associate of Ourso Beychok, Inc. Her services were recommended specifically by Mr. Beychok. The EBRCOA had no previous relationship with Ms. Hoffman.

One or more drafts of a consulting contract between the EBRCOA and Ourso Beychok, Inc. were developed but never executed. At some point, it was presumed and the EBRCOA was lead to believe that because of the nature of the project, the services of Ourso Beychok, Inc. were being provided pro bono. While the EBRCOA continued to have contact with Beychok and Hoffman, the EBRCOA received very little in the way of advice from these individuals as to what could and could not, what should and should not be done for or in the name of the PAC. (See Exhibit A.) Clearly, the “Support Our Seniors Political Action Committee” was established and founded for one purpose and one purpose alone – to assist in the passage of the millage that was to be dedicated to the EBRCOA. Not unlike any other governmental or quasi-governmental agencies seeking funding through a tax millage, the EBRCOA presumed that what was good for the support of the millage was necessarily good for the EBRCOA. Unfortunately, the legal nuances of permitted and prohibited dealings by and between the agency and the PAC were never fully explained to the leadership at the EBRCOA such that all t’s would be crossed and i’s dotted in maintaining the relationship (as well as distance) between the two entities. Never having participated in a millage election or a campaign to pass such a tax, the EBRCOA had no policies and procedures either in its employee handbook or otherwise to guide its actions.

EBRCOA/SOS Monetary Interaction

Historically, the EBRCOA publishes a quarterly magazine entitled *Polished*. It also publishes a separate campaign edition each election season. The campaign edition is only sold during election seasons, and it was originally developed as a fundraiser for the EBRCOA and as a tool to disseminate information to seniors regarding candidates for public office. Nothing was particularly out of the ordinary with this past political season’s campaign edition except for the fact that some of the monies generated by the magazine went to assist Support Our Seniors Political Action Committee instead of the EBRCOA. Likewise, certain funds raised at a campaign rally sponsored by the EBRCOA were also directed to the Support Our Seniors Political Action Committee. The EBRCOA wrongly presumed that monies it raised through these means could be appropriately directed to the Support Our Seniors Political Action Committee as its sole goal was to pass the millage which would fund the EBRCOA.

On May 20, 2016, the Support Our Seniors Political Action Committee checking account was opened by Micheal Beychok. Mr. Beychok counseled against the PAC establishing or obtaining a debit or credit card for the account. Also, at approximately the same time a PayPal account was established for a text campaign. Most purchases for the campaign, however, were handled online through the use of the EBRCOA's credit card and then reimbursed by Support Our Seniors Political Action Committee to the EBRCOA.

On November 15, 2016, a deposit was made into the Support Our Senior Political Action Committee account from PayPal payments made by contributors in error rather than into the EBRCOA PayPal account. In essence, this payment to the Support Our Seniors Political Action Committee was EBRCOA transferring money that was intended by contributors to be PAC money. This money should have been transferred per individual contribution transaction as opposed to collectively.

Also, on November 15, a check was made from the PAC to EBRCOA for reimbursement for credit card purchases. It is admitted, however, that transfers were not made contemporaneously or in a timely manner. EBRCOA has since retained a new internal CPA auditing firm which is in the process of creating and revising its accounting policies and procedures manual to include additional credit card policies and to ensure this does not happen in the future. This was not a case of EBRCOA donating money to the PAC. Rather, this money was originally intended for the PAC.

EBRCOA engaged Hometown Production to produce an educational video to explain the agency and its work. This video was meant for educational and informational purposes only. However, the production company inadvertently filmed signage that said "Vote Yes." As noted in the audit report, because the EBRCOA paid for the production and not the PAC, the "Vote Yes" signage should have been edited out.

For the past several years, various statewide Agencies on Aging have participated in an annual Senior Day at the State Capitol during Legislative Session to provide education and information on the importance of seniors, the programs that support seniors, and the community. As part of this education and information outreach effort, Support Our Seniors t-shirts were produced specifically for Senior Day at the Capitol. These particular t-shirts are ordered and purchased year-round. The t-shirts are the Council's signature senior shirt and are used for a plethora of senior activities and events. The additional shirts mentioned in the LLA's preliminary report were ordered for the EBRCOA rally which was not billed as nor intended to promote a Support Our Seniors Political Action Committee activity.

Postage Permit

EBRCOA made numerous attempts to rectify the error between the Printing Company, PAC and U.S Postal Service related to the cost of bulk mail. EBRCOA had been led to believe through conversations with the Postal Representative with whom EBRCOA representatives met, that the EBRCOA check for \$1,452 resolved any discrepancies. If there were any additional amounts owed, the EBRCOA was never notified or contacted regarding said discrepancies.

Inadequate Documentation of Credit Card Charges

All EBRCOA credit card purchases were identified and charged to the proper expense category. The practice of collecting and bundling purchases by code, as opposed to by individual receipt, was at the time presumed to be appropriate and, upon prior information and belief, common practice. This was never made an issue in any of the annual audits conducted by the CPA firm that reviewed the books of the agency. Nevertheless, the EBRCOA agrees to comply with the procedures now enumerated by the Louisiana Legislative Auditor.

The EBRCOA Employees Performing Political Activities on Election Day

There is a reference in the preliminary report of the Louisiana Legislative Auditor that addresses the fact that a number of EBRCOA employees campaigned for the passage of the millage on the day of the election. This is accurate. It is also accurate that the EBRCOA employee handbook previously stated that employees were not to participate in political activities while on or off work. That provision of the handbook is being revised because of its violation of the employees' First Amendment rights. An employer has no right to prohibit the political activities of its employees who are not "on the clock." In this case, all employees noted who campaigned on behalf of the passage of the millage did so on their own time and were not doing so on "agency time."

Additionally, there are references in the report to the fact that some employees made political contributions to the Support Our Seniors Political Action Committee through payroll deduction. This practice has been approved by the Louisiana Attorney General in previous opinions.

FEMA Overtime

Finally, I must insist that the reference to the FEMA overtime issue be deleted from the audit report. The facts are inaccurate. The FEMA overtime claim in question was initiated and completed by FEMA personnel, not the EBRCOA.

EBRCOA is the disaster agency designated for disaster relief for the seniors in East Baton Rouge Parish. The Great Flood of 2016 was this EBRCOA administration's first experience with a federal disaster of similar magnitude. The staff and the Board worked directly with FEMA, drawing input, direction, and assistance from FEMA public assistant project specialist Shelby Zimmer, emergency management specialist Carrie Gay, and Anitra Adams from the Governor's Office of Homeland Security & Emergency Preparedness ("GOHSEP"). After several discussions between FEMA representatives and members of the EBRCOA management, FEMA agreed to assist in the preparation of the majority of the paperwork for the reimbursement. Specifically, Ms. Zimmer prepared the Force Account Labor Account documents on behalf of the EBRCOA and submitted the records electronically through its system (see attached e-mails by and between FEMA and the EBRCOA labeled as Exhibit A). Although the FEMA cutoff date was August 31, 2016, GOEA required that the EBRCOA continue to work flood recovery until September 19, 2016. Ms. Zimmer advised and encouraged that **all staff** were entitled to and should seek reimbursement for overtime. Ms. Zimmer spoke

with the EBRCOA CEO and Board Chairman and gave specific directives on how to go about accomplishing just that. Ms. Zimmer instructed Chairman Dumas to write a letter to allow for the CEO as well as all employees to receive overtime. Shelby Zimmer is no longer with FEMA; however, Ms. Carrie Gay addressed this issue recently in the attached e-mails (See Exhibit B).

After a meeting with a Louisiana Legislative Auditors team on April 5, EBRCOA contacted Carrie Gay on April 12. Ms. Gay informed the EBRCOA that FEMA and the state had possibly made a mistake on this particular project and that she informed Brent McDougall of the Louisiana Legislative Auditor's Office of this fact on March 24 by e-mail. She also confirmed that FEMA was in large part responsible for submitting the paperwork and guided the EBRCOA, step-by-step, through the reimbursement process, including dealing with overtime claims and payment.

Since this issue has been brought to light, the Board of Directors has created a new disaster overtime policy that will coincide with the Fair Labor Standards Act in the event of future disasters as well as with FEMA policy. In sum, the EBRCOA requested and received reimbursements for disaster related overtime in accordance with directions and assistance by FEMA and GOHSEP personnel. EBRCOA was advised that all those persons identified as being entitled to receive overtime payments were approved and authorized through the direction of FEMA and GOHSEP personnel.

Louisiana Ethics Law

Your preliminary report suggests that there may have been ethical laws violated. The only ethics rule ever raised, to our knowledge, had to do with the PAC's campaign reporting requirements. We have been advised that Mr. Caballero self-reported the oversight and that no ethics proceedings are being pursued against the PAC or EBRCOA.

No Ill Intent

As for any other violations suggested by the LLA's preliminary report, all parties, both the LLA and EBRCOA, agree that there is no evidence of any intentional violation of any statute, rule, or regulation. I also believe that all parties recognize that given this was EBRCOA's first and only foray into the political arena and first and only dealing with the concept of a Political Action Committee, the leadership of the agency should have been better informed and advised on the nuances of campaign finance law.

At the center of any misstep made by EBRCOA was the leadership's desire to see the agency become consistently and adequately funded through a regular source of funds. That is what the millage vote was all about. This is all that the Support Our Seniors Political Action Committee was about. Having been put on notice through the investigation of the LLA, the EBRCOA is certain that similar mistakes will be carefully avoided.

Recommendations

On page 11 of 31 of the Preliminary Report, the Legislative Auditor made nine separate recommendations, much of which had to do with record keeping, policies and procedures, and documentation. The EBRCOA accepts each and every one of the recommendations and, with the adoption of the millage dedicated to the EBRCOA, is conducting a complete and thorough review and revision of all policies and procedures to maximize accountability and transparency.

Thank you for your recommendations and guidance. We look forward to working with you in the future.

Sincerely,

BREAZEAL, SACHSE & WILSON, L.L.P.


Murphy J. Foster, III

MJF/cdi

Enclosures

cc: Liz Martin (via e-mail only – egmartin@lla.la.gov)
Tasha Amar (via e-mail [tamar@ebrcoa.org] and U.S. mail)

On 5/25/16, 5:50 PM, "Michael Beychok" <michael@oursobeychok.com> wrote:

>I'm suggesting that something like this document should be posted on a
>website for people to review and yes as for talking points something
>condensed like the document attached but I would want to poll to
>determine what message points work best for the groups we need to
>persuade to vote for the mileage.

>

>

>Sent from Choks iPhone

>

>> On May 25, 2016, at 5:17 PM, tasha amar <tamar@ebrcoa.org> wrote:

>>

>> So you are suggesting that a condensed version of our original

>>powerpoint should be our talking points???

>> Tasha Clark-Amar,

>> Chief Executive Officer



>> East Baton Rouge Council on Aging
>> 5790 Florida Blvd.
>> Baton Rouge, LA 70806
>> Email: tamar@ebrcoa.org
>> 225.923.8000, ext. 222
>> 225.923.8030 (fax)
>> <https://protect-us.mimecast.com/s/ZpJKBWfrlREcZ>
>> "Like" us on Facebook:
>> <https://protect-us.mimecast.com/s/mmYwBgUEJ47TD>
>>
>>
>>
>>
>>
>>
>>
>> On 5/25/16, 1:50 PM, "Katie Pryor" <katie@oursobeychok.com> wrote:
>>>
>>> Hello,
>>>
>>> Here is the powerpoint that we cut down for the web page y'all are
>>> making for Support Our Seniors.
>>>
>>> I understand you are reworking the logo, so that is the only thing
>>> missing.
>>>
>>> Happy to discuss any feedback.
>>>
>>> Thanks,
>>> Katie
>>
>

Subject: FW: Legislative Audit
Date: Wednesday, April 12, 2017 at 2:52:08 PM Central Daylight Time
From: Gay, Carrie
To: tasha amar
Attachments: image001.jpg, image002.gif, Labor Incident period only.pdf, Labor sheet 8_12 to 9_6.pdf

This is what I sent to Brett. This was explained to him via telephone that it was a mistake on both the State and FEMA's side for not catching the numbers. Shelby was a trainee and this was her first project. In the review process, we generally do not go through each time card to check the numbers because there is so much review done on the front end. This was not something that you tried to slip by us and it was very easy to work with all of you. Even when we said the hours after the 31st were not eligible, there was no fuss on your side of things. Since Shelby left 4 months ago, I did not have a way to sit down with her and ask how she came by the numbers. The sheets attached are numbers pulled from the time sheets.

V/R

*Carrie Gay, PACL
Emergency Management Specialist
FEMA-4277-DR-LA
FEMA Cell: (202)-440-2374
carrie.gay@fema.dhs.gov*

From: Gay, Carrie
Sent: Friday, March 24, 2017 11:37 AM
To: 'Brent McDougall' <BMcDougall@lla.la.gov>
Subject: RE: Legislative Audit

Brett,

The summary sheet is what was provided to us by the applicant. I cannot figure out where the 818 hours came from but attached you will see the two documents of FA summary. The total hours for the incident period on the labor sheet attached shows 721 but it did not add Martin, Davelyn's hours for OT which are 6 coming to a total of 727 OT hours in the incident period.

These hours do not include Eva Pratt's which are 37.5 for the incident period OT hours because I am unsure if she is exempt or not. Additionally Tasha Amar-Clarks hours could not be verified because I do not see a time sheet nor do I know if she is exempt. Factoring their OT hours if they are not exempt it would come to 813.17 (not including Tasha's hours from 8/26-8/31 because I don't have a time card).

Exempt employees: I am assuming that Eva Pratt and Tasha Amar-Clark are exempt and according to the



payroll policy exempt employees are only compensated at straight time for comp hours. I have asked the question but have not received a response.

Does this answer your question? The summary sheets attached were taken from hours on the time cards. There were some discrepancies on the time cards such as claiming 12 hours when the lunch was not taken out. So it would be 11.5 hours instead of 12 for example.

V/R

*Carrie Gay, PACL
Emergency Management Specialist
FEMA-4277-DR-LA
FEMA Cell: (202)-440-2374
carrie.gay@fema.dhs.gov*

From: Brent McDougall [mailto:BMcDougall@lla.la.gov]
Sent: Friday, March 24, 2017 9:24 AM
To: Gay, Carrie <carrie.gay@fema.dhs.gov>
Subject: RE: Legislative Audit

Thanks!

Brent McDougall, MBA, CIA, CFE, EnCE
Forensic IT Audit Coordinator & Senior II Investigative Auditor
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, La 70804-9397
Phone: 225-339-3904 | Fax: 225-388-4044
Email: bmcDougall@lla.la.gov



"Gay, Carrie" ---03/24/2017 07:32:20 AM---Brett, I'm still going through it to see the discrepancy. Almost done and should have the answer to

From: "Gay, Carrie" <carrie.gay@fema.dhs.gov>
To: Brent McDougall <BMcDougall@lla.la.gov>,
Date: 03/24/2017 07:32 AM
Subject: RE: Legislative Audit

Brett,

I'm still going through it to see the discrepancy. Almost done and should have the answer to you in a few hours.

V/R,

*Carrie Gay, PACL
Emergency Management Specialist
FEMA-4277-DR-LA
FEMA Cell: (202)-440-2374
carrie.gay@fema.dhs.gov*

From: Brent McDougall [<mailto:BMcDougall@lla.la.gov>]
Sent: Thursday, March 23, 2017 4:30 PM
To: Gay, Carrie <carrie.gay@fema.dhs.gov>
Subject: RE: Legislative Audit

Carrie,

I just wanted to follow up and see if you had a chance to take a look at the documentation regarding the East Baton Rouge Council on Aging. Please let me know if you had a chance to look at it and if so, what did you find?

Thanks,

Brent McDougall, MBA, CIA, CFE, EnCE
Forensic IT Audit Coordinator & Senior II Investigative Auditor
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, La 70804-9397
Phone: 225-339-3904 | Fax: 225-388-4044
Email: bmcDougall@lla.la.gov



▽ "Gay, Carrie" ---03/20/2017 10:26:57 AM---No problem Sent from my iFEMA mobile device.

From: "Gay, Carrie" <carrie.gay@fema.dhs.gov>
To: Brent McDougall <BMcDougall@lla.la.gov>,
Date: 03/20/2017 10:26 AM
Subject: RE: Legislative Audit

No problem

Sent from my iFEMA mobile device.

From: Brent McDougall
Sent: Monday, March 20, 2017 8:13:49 AM
To: Gay, Carrie
Subject: RE: Legislative Audit

Awesome, that would be great, I really appreciate your help with this.

Thanks,

Brent McDougall, MBA, CIA, CFE, EnCE
Forensic IT Audit Coordinator & Senior II Investigative Auditor
Louisiana Legislative Auditor
P.O. Box 94397
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Phone: 225-339-3904 | Fax: 225-388-4044
Email: bmcDougall@lla.la.gov



Re: "Gay, Carrie" ---03/20/2017 09:57:16 AM---Brett, I will dig into this more this afternoon and see if I can find the discrepancy.

From: "Gay, Carrie" <carrie.gay@fema.dhs.gov>
To: Brent McDougall <BMcDougall@lla.la.gov>
Date: 03/20/2017 09:57 AM
Subject: RE: Legislative Audit

Brett,

I will dig into this more this afternoon and see if I can find the discrepancy.

Sent from my iFEMA mobile device.

From: Brent McDougall
Sent: Monday, March 20, 2017 7:34:46 AM
To: Gay, Carrie
Subject: RE: Legislative Audit

Carrie,

I apologize for just now getting back to you, I was out sick for most of last week. Your email partially answered my question, but I need a little more information. When I look at their two page summary for the disaster and recovery hours, they show 732.25 disaster hours from 8/12-8/25 and 651.75 recovery hours from 8/26-9/8, but their subgrant application shows that they were reimbursed for 818.75 hours. I am trying to reconcile the 86.5 hour difference between the 732.25 disaster hours and the 818.75 reimbursed hours and identify the employees to which these 86.5 additional hours need to be attributed. Would it be possible for you to send me a list of the employees names and the corresponding hours for either the total hours reimbursed or the 86.5 hour difference between the disaster hours and the total hours reimbursed?

Thanks,

Brent McDougall, MBA, CIA, CFE, EnCE

Forensic IT Audit Coordinator & Senior II Investigative Auditor

Louisiana Legislative Auditor

P.O. Box 94397

Baton Rouge, La 70804-9397

Phone: 225-339-3904 | Fax: 225-388-4044

Email: bmcDougall@lla.la.gov



✓ "Gay, Carrie" ---03/16/2017 09:47:08 AM---Brett, I went into the project to see if I could find what the duplication of hours on August 31st a

From: "Gay, Carrie" <carrie.gay@fema.dhs.gov>

To: Brent McDougall <BMcDougall@lla.la.gov> ,

Date: 03/16/2017 09:47 AM

Subject: RE: Legislative Audit

Brett,

I went into the project to see if I could find what the duplication of hours on August 31st and I didn't see any. The labor that was reimbursed was only for the incident period for the meals service which was to Aug 25th I believe (according to the sheets). Aug 26-9/16 was labeled as recovery hours and the descriptions for this labor was viewed as an increased operating cost.

Does this answer your question? They submitted costs for FA Labor in the amount of around 30K and were only written up for 18K.

V/R,

*Carrie Gay, PACL
Emergency Management Specialist
FEMA-4277-DR-LA
FEMA Cell: (202)-440-2374
carrie.gay@fema.dhs.gov*

From: Brent McDougall [<mailto:BMcDougall@lla.la.gov>]
Sent: Monday, March 13, 2017 10:45 AM
To: Gay, Carrie <carrie.gay@fema.dhs.gov>
Subject: Legislative Audit

Carrie,

When you have a few minutes, would you please call me at the below number, I have a few questions regarding the East Baton Rouge Parish Council on Aging, Inc. disaster subgrant application.

Thanks,

Brent McDougall, MBA, CIA, CFE, EnCE
Forensic IT Audit Coordinator & Senior II Investigative Auditor
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, La 70804-9397
Phone: 225-339-3904 | Fax: 225-388-4044
Email: bmcDougall@lla.la.gov



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2017 APR 20 PM 3:35



BREAZEALE, SACHSE & WILSON, L.L.P.
ATTORNEYS AT LAW

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Post Office Box 3197
Baton Rouge, LA 70821-3197

Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, Louisiana 70802

VIA HAND DELIVERY

2017 APR 20 PM 3:33



BREAZEALE, SACHSE & WILSON, L.L.P. | ATTORNEYS AT LAW

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May 1, 2017

VIA E-MAIL (dpurpera@lla.la.gov) AND U.S. MAIL

Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

***Re: Louisiana Legislative Auditor (LLA) Investigative Audit Report
East Baton Rouge Council on Aging***

Dear Mr. Purpera:

On behalf of the East Baton Rouge Council on Aging (EBRCOA) Board, I would like to provide an update regarding the recommendations made by your office to EBRCOA as part of the LLA's investigative audit of EBRCOA.

The EBRCOA Board conducted a special Board meeting on May 1, 2017 where Board members reviewed and approved changes to the organization's financial policy and disaster policy in accordance with **all the recommendations made by the LLA** and with guidance from EBRCOA's legal counsel and financial experts. These recommended changes are effective immediately and will improve EBRCOA's operations by providing stronger guidance to the Board and staff moving forward.

Additionally, at this meeting, the Board reviewed and approved changes to the Board's by-laws which are also effective immediately. Specifically, changes were adopted to clarify and strengthen the Ethics section of the by-laws (EBRCOA By-laws Article X), including a new requirement for Board members to attend annual ethics training conducted by the Louisiana State Board of Ethics and for its chair and senior management to attend the LLA's training sessions on an annual basis.. The Board also reviewed and approved clarifying language regarding the residency requirement for Board members (EBRCOA By-laws Article V).

The EBRCOA has also received a letter addressed to Mr. Rick Caballero, Chairman of the Support Our Seniors, from the Louisiana Board of Ethics (Docket #2016-1106) "...declining to take any enforcement action against [Mr. Caballero]" Mr. Caballero has since completed the action steps requested by the Louisiana Board of Ethics and the Board has closed the file.

Daryl G. Purpera
May 1, 2016
Page 2

The EBRCOA Board and staff wish to extend their sincere appreciation to the LLA audit team members. Their professionalism, thoroughness, expertise, and guidance are greatly appreciated. As stated in the LLA mission statement, the LLA exists "to foster accountability and transparency in Louisiana government" and your recommendations have already had a positive impact on the organization achieving that mission. With your advice and recommendations, the EBRCOA seeks to become the most transparent and most accountable of all quasi-public agencies in the state and worthy of the trust of every citizen in the state.

Sincerely,

BREAZEAL, SACHSE & WILSON, L.L.P.



Murphy J. Foster, III

MJF/cdi
Enclosure

cc: Tasha Clark-Amar (via e-mail - tamar@ebrcoa.org - and U.S. mail)
Donna Collins-Lewis (via e-mail - donnacollinslewis@yahoo.com - and U.S. mail)
Roger Harris (via e-mail - rharris@lla.la.gov - and U.S. mail)



STATE OF LOUISIANA
DEPARTMENT OF STATE CIVIL SERVICE
LOUISIANA BOARD OF ETHICS

P. O. BOX 4368
BATON ROUGE, LA 70821
(225) 219-5600
FAX: (225) 381-7271
1-800-842-6630
www.ethics.la.gov

December 19, 2016

Rick Caballero
Support Our Seniors
352 Napoleon Street
Baton Rouge, LA 70802

Re: Ethics Board Docket No. 2016-1106

Dear Mr. Caballero:

The Louisiana Board of Ethics, at its December 15, 2016 meeting, considered information regarding possible violations of the Campaign Finance Disclosure Act by Support Our Seniors in connection with the November 8, 2016 election. Support Our Seniors disclosed on its 30-P and 10-P campaign finance reports that the Council on Aging has contributed \$800 to Support Our Seniors. Information was obtained that the contributions were not from the Council on Aging, but from money employees pledged through an annual employee giving campaign.

La. R.S. 18:1491.7B(4) provides that a political committee shall disclose the name and address of the person from whom a contribution was received. The amount and date of each such contribution shall also be reported. La. R.S. 18:1505.1 states that the failure to disclose or failure to disclose accurately any information required to be reported shall constitute a violation of the CFDA.

The Board has declined to take any enforcement action against you regarding the inaccurate disclosure provided that you amend the 30-P and 10-P campaign finance reports to itemize contributions showing the amount of each contribution and the name and address of individual contributors from the Council on Aging by January 23, 2016.

The Board issues no opinion as to laws other than the Code of Governmental Ethics. If you have any questions, please contact me at (800) 842-6630 or (225) 219-5600.

Sincerely,

LOUISIANA BOARD OF ETHICS

Jennifer T. Land
For the Board

AN EQUAL OPPORTUNITY EMPLOYER