



DARYL G. PURPERA,  
CPA, CFE

## Report Highlights

# East Baton Rouge Council on the Aging, Inc.

Audit Control #50160034  
Investigative Audit Services • May 2017

### Why We Conducted This Audit

The Louisiana Legislative Auditor received complaints indicating that East Baton Rouge Council on the Aging, Inc. (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 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.

### What We Found

#### **Management and Staff Performed Political Activities During Work Hours**

From February 2016 to December 2016, 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. 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. 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 \$15,655 in public funds to pay SOS's expenses. 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**

#### **Disaster Overtime Reimbursements**

#### **Inadequate Documentation of Credit Card Charges**

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