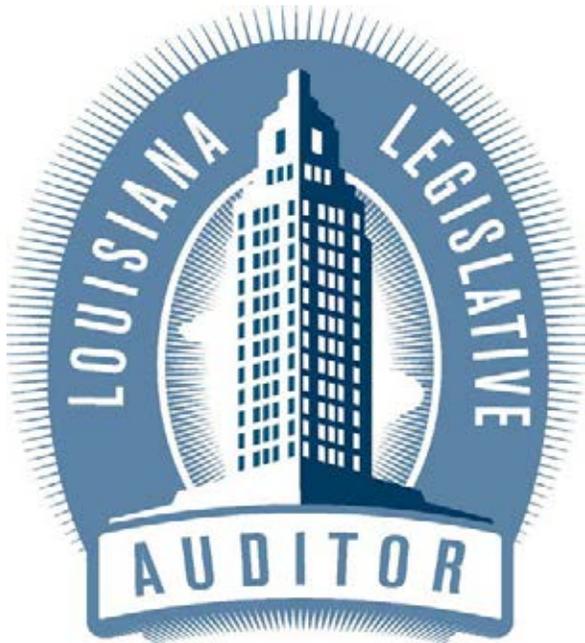


CITY OF OPELOUSAS



INVESTIGATIVE AUDIT  
ISSUED MAY 10, 2017

**LOUISIANA LEGISLATIVE AUDITOR  
1600 NORTH THIRD STREET  
POST OFFICE BOX 94397  
BATON ROUGE, LOUISIANA 70804-9397**

**LEGISLATIVE AUDITOR**  
DARYL G. PURPERA, CPA, CFE

**DIRECTOR OF INVESTIGATIVE AUDIT**  
ROGER W. HARRIS, J.D., CCEP

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LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

May 10, 2017

**THE HONORABLE REGINALD “REGGIE” TATUM, MAYOR  
THE HONORABLE DONALD THOMPSON,  
CHIEF OF POLICE  
AND THE MEMBERS OF THE CITY COUNCIL  
CITY OF OPELOUSAS**  
Opelousas, Louisiana

We have audited certain transactions of the City of Opelousas. 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 27<sup>th</sup> Judicial District of Louisiana and others, as required by law.

Respectfully submitted,

Daryl G. Purpera, CPA, CFE  
Legislative Auditor

DGP/aa

CITYOFOPELOUSAS



LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

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May 10, 2017

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CITYOFOPELOUSAS



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## EXECUTIVE SUMMARY

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### **Mayor Received Pay in Excess of Salary Set By the City Council**

Mayor Reggie Tatum received \$12,973 in overtime pay from the City of Opelousas (City) for work he performed at a local shelter from August 13, 2016 to September 3, 2016, which caused his salary to exceed the salary set by the City Council and may violate state law.

### **Missing Receipts for Check Payable to the Mayor**

Mayor Tatum requested the Clerk to issue a City check to him in the amount of \$3,005 but could not provide us with documentation showing how \$1,234 of the \$3,005 was spent, nor could he recall how he spent the money. Since he could not provide receipts or recall how he spent the money, Mayor Tatum could not demonstrate that the \$1,234 was used for public purposes.

### **Payments to City Attorneys without Documentation**

The City issued payments to its attorneys totaling almost \$152,000 between January 2013 and December 2016. One of the three attorneys did not have a contract, and some of the payments for two of the attorneys were paid before the work was performed and not documented in an invoice.

### **Improper Disposal of Traffic Citations**

The Opelousas Police Department (OPD) may have unlawfully disposed of 68 traffic citations from the Local Agency Compensated Enforcement (LACE) detail between January 1, 2014 and December 31, 2016. State law provides that traffic citations shall be deposited with a court having jurisdiction over the alleged offense. In addition, the OPD sign-up sheet for the LACE detail states that the detail is for two traffic citations per hour, which may violate state law.



## BACKGROUND AND METHODOLOGY

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The City of Opelousas (City) is located in St. Landry Parish and has a population of 16,634 (2010 Census). Opelousas was incorporated under the provisions of the Lawrason Act<sup>A</sup> and has a “mayor-city council” form of government that consists of an elected mayor and six elected councilmen. Mayor Reginald Tatum and Chief of Police Donald Thompson have been in office since January 1, 2015. The City provides public safety (police and fire), streets, sanitation, and general administrative services.

We received complaints concerning certain transactions involving the City. This audit was initiated to determine the validity of those complaints. The procedures performed during this audit included:

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

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<sup>A</sup> Louisiana Revised Statute 33:321, *et seq.*



## FINDINGS AND RECOMMENDATIONS

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### Mayor Received Pay in Excess of Salary Set By the City Council

**Mayor Reggie Tatum received \$12,973 in overtime pay from the City of Opelousas (City) for work he performed at a local shelter from August 13, 2016 to September 3, 2016, which caused his salary to exceed the salary set by the City Council and may violate state law.<sup>1,2,3</sup>**

State law<sup>1</sup> requires the City Council (Council) to set the Mayor's salary by ordinance. Pursuant to this requirement, the Council passed Ordinance 07-2015 which set the Mayor's annual salary at \$75,000. The ordinance did not include any provisions for the Mayor to receive overtime pay. The Mayor's salary was increased to \$76,875 in September 2015, when all City employees received a 2.5% pay raise as part of the City's adoption of an annual budget ordinance.

Torrential rainfall began flooding the City on August 13, 2016. President Barack Obama declared St. Landry Parish a federal disaster area three days later, making the City eligible for federal disaster assistance from the Federal Emergency Management Agency (FEMA). The City used the Opelousas Civic Center (Civic Center) as a shelter for flood victims, which, according to Mayor Tatum, was necessary after the flooding began.

Mayor Tatum told us that he has a fire and rescue background and is a certified EMT and has experience working as a Registered Disaster Coordinator during several of Louisiana's past hurricanes and disasters. Mayor Tatum said that his background and experience led him to become the Civic Center shelter director and that he worked 21 straight days and nights at the Civic Center.

According to City records, Mayor Tatum was paid his regular salary for 80 hours per two-week pay period through July 30, 2016, during which time Mayor Tatum neither claimed nor received any overtime payments. However, for the two-week pay period ending Saturday, August 13, 2016, Mayor Tatum claimed and was paid for 20 hours of overtime. For the next 20 days, Mayor Tatum's time sheets showed that he worked 16 hours per day<sup>B</sup> but did not indicate the time he started or stopped working. He claimed 234 total overtime hours for the 22 days the shelter was operating and received \$12,973 in overtime pay.<sup>C</sup>

Mayor Tatum stated that he was not going to be paid for his overtime until he was told at a FEMA disaster assistance meeting that the City would be reimbursed for it. He provided us with the FEMA guidelines<sup>D</sup> that state, "FEMA determines the eligibility of overtime, premium pay, and compensatory time costs based on the Applicant's pre-disaster written labor policy...."

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<sup>B</sup> Eight overtime hours per day, Monday thru Friday, and 16 overtime hours on Saturdays and Sundays.

<sup>C</sup> The Mayor's pay indicates he received 1.5 times the rate of his regular salary for overtime hours he was paid.

<sup>D</sup> *FEMA Public Assistance Program and Policy Guide*, FP 104-009-2, January 2016

Mayor Tatum provided us with the City's "Disaster Procedure for Reimbursement" policy (#16-1) that states "...salaried employees who work over 80 hours during this period will be paid overtime at the prescribed overtime rate. In addition, when salaried employees are re-purposed (not working in their job classification), their straight time rate will be paid as well."

Mayor Tatum did not recall when policy #16-1 was written, made effective, or signed, even though he said he signed the policy and likely wrote it. He later told us that it was created pre-disaster and thought it was created before hurricane season began to ensure the City's marshals would be paid in the event of a hurricane, but could not remember the exact date. We found the computer file for policy #16-1 on the Mayor's secretary's computer. The computer file indicates it was created on September 1, 2016, two days before the shelter closed. The Mayor's secretary could not recall creating the policy. Moreover, her time sheet indicates she was not at work that day. When we discussed this with the Mayor, he modified his statement and said the policy may have been created after the flood.

Mayor Tatum subsequently provided us with "Administrative Order #13" (Order), dated November 20, 1974. The Order was implemented to comply with the federal Fair Labor Standards Amendments of 1974, which made the Fair Labor Standards Act of 1938 applicable to public agencies, including municipal governments. The Order exempted all elected officials from overtime pay, but provided an exception for "supervisory or executive personnel are called upon to perform duties not normally a part of their functions and/or job descriptions." The Order says "[s]uch exceptions are subject to approval by the Mayor and Council in each case" and that "approval must be obtained prior to the commencement of such overtime or in the cases of emergency immediately following the overtime. Further, this type of overtime is limited to 20% of the total work hours for any given work week." In this case, the Council never approved the Mayor's overtime, and the amount of overtime for which the Mayor was paid far exceeded the Order's 20% limitation. However, even if the policy had been followed, state law<sup>1</sup> requires the Mayor's salary be set by ordinance, not administrative policy.

City payroll records show that overtime checks were issued to four councilmen who worked at the shelter. The councilmen's salaries were set by Ordinance 07 of 2015, which does not authorize overtime payments to councilmen. The payroll clerk stated that Mayor Tatum gave her time sheets for the councilmen and told her to prepare overtime checks, which she did on September 23, 2016. However, none of the four checks had been negotiated as of the date we completed our fieldwork. The Mayor told us that he submitted time sheets for the councilmen after FEMA told him that he could get reimbursed for the overtime. The Mayor also said that he was still in possession of the checks.

We interviewed each of the four councilmen separately, and each stated the work they performed at the disaster shelter was strictly volunteer work. Only one councilman stated that she knew Mayor Tatum was planning on turning in time sheets for the councilmen. All four councilmen stated that they refused to accept their overtime checks. According to Mayor Tatum, none of the four councilmen have specifically told the City they are refusing the checks, and, therefore, the checks have not been voided.

Because the Mayor received \$12,973 of salary in excess of the amount authorized by ordinance, he may have violated state law.<sup>1,2,3</sup>

### **Missing Receipts for Check Payable to the Mayor**

**Mayor Tatum requested the Clerk to issue a City check to him in the amount of \$3,005 but could not provide us with documentation showing how \$1,234 of the \$3,005 was spent, nor could he recall how he spent the money. Since he could not provide receipts or recall how he spent the money, Mayor Tatum could not demonstrate that the \$1,234 was used for public purposes.**

Mayor Tatum requested and received a \$3,005 check from the City dated February 20, 2015. The check request signed by Mayor Tatum indicates the purpose of the payment was to purchase a prepaid visa card for business use. However, City records have no evidence that the Mayor used the money to purchase a prepaid Visa card. According to City employees with whom we spoke, Mayor Tatum maintained possession of the prepaid Visa card and should have receipts for the card's use.

City records included three receipts totaling \$1,771, but there were no other receipts to document the use of the remaining \$1,234 provided to the Mayor. We discussed the \$3,005 payment and lack of receipts with the Mayor. He stated that the City did not have a credit card at the time but needed one for some purchases, such as travel for youth sports trips through the recreation department. The Mayor said he purchased a prepaid credit card but (1) did not have any documentation to show that he purchased a prepaid card; (2) did not retain receipts related to more than \$1,000 of the card's use; (3) could not remember where he purchased the card, but was sure that all \$3,005 was used for City business; and (4) had no monthly statements since the credit card was prepaid.

The three receipts in the City's records were purchases made with a credit card/debit card. One receipt (\$66.99) was for bottle racks. The second receipt (\$877.81) was to purchase food and other supplies at Sam's Club for the City's Trash Bash.<sup>E</sup> The third receipt (\$825.84) was for the youth basketball team's hotel rooms in Houma, LA. The Mayor said he canceled the prepaid card based on recommendations from the Legislative Auditor in May 2015 but cannot provide any records that show the entire \$3,005 was used for City purposes. If these funds were not used for public purposes, the Mayor may have violated state law.<sup>2,3</sup>

### **Payments to City Attorneys without Documentation**

**The City issued payments to its attorneys totaling almost \$152,000 between January 2013 and December 2016. One of the three attorneys did not have a contract, and some of the payments for two of the attorneys were paid before the work was performed and not documented in an invoice.**

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<sup>E</sup> The "Trash Bash" is an annual citywide clean-up day where hundreds of students from several city schools participate to clean their campuses and surrounding neighborhoods.

The City has used three different attorneys to perform the City Attorney function since 2013. The City did not have a contract with one of the attorneys (January 2013 to January 2015), but paid him \$3,000 per month before work was performed and did not require an invoice that documented the work performed.

The next City Attorney (January 2015 to October 2016) had a contract, but it required a “flat-rate retainer” of \$3,500 per month the City paid before work was performed and without an invoice. In addition, the contract allowed for hourly billing for any litigation at the attorney’s “usual and customary rate” and required an itemization of all services. This attorney told us he and the Mayor orally negotiated an hourly rate of \$150 per hour and agreed to increase the hourly rate to \$175 per hour in January 2016. The City received and paid detailed invoices totaling \$19,564 from this attorney for the litigation work.

The current City Attorney (November 2016 to present) has a contract that allows for \$3,500 per month of “guaranteed compensation,” but does not require a detailed invoice. The contract also provides for \$175 per hour for litigation work and requires an invoice. We reviewed the invoices and payment records for the months of November and December 2016 and found that the City paid the attorney after the work was performed, and the invoices included a detailed list of general services as well as litigation services. In both months, the attorney’s invoices showed general services were performed in excess of the \$3,500 contract amount; however, in both cases, the attorney reduced his bill so the City was not charged for any general services in excess of the \$3,500 amount. The contract is silent as to what occurs if the attorney does not provide \$3,500 of general services in a given month.

Louisiana Attorney General *Opinion 06-0155*<sup>4</sup> states that “In order for a flat rate contract to be lawful, the municipality can only pay for legal services which are actually rendered, and may not pre-pay for future services.” The opinion also provides that an hourly contract is the preferred practice. Because the City paid two of the previous City Attorneys in advance and did not receive documentation of the services provided, the City cannot demonstrate it received a fair value, and the payments may constitute a donation and could violate the state constitution.<sup>5</sup>

### **Improper Disposal of Traffic Citations**

**The Opelousas Police Department (OPD) may have unlawfully disposed of 68 traffic citations from the Local Agency Compensated Enforcement (LACE) detail between January 1, 2014 and December 31, 2016. State law<sup>6</sup> provides that traffic citations shall be deposited with a court having jurisdiction over the alleged offense. In addition, the OPD sign-up sheet for the LACE detail states that the detail is for two traffic citations per hour, which may violate state law.<sup>7</sup>**

On March 27, 2007, the City and the District Attorney of the 27<sup>th</sup> Judicial District entered into an intergovernmental agreement to conduct a LACE detail. The agreement states the police department will provide off-duty officers to perform normal police duties and specifically patrol areas with “high accident rates, and/or high noncompliance with traffic laws....” The funding for the program is provided by the 27<sup>th</sup> Judicial District Attorney at the rate of \$40 per hour.

Each citation issued by an officer working the LACE detail is sent to the District Attorney's office for processing through the pre-trial diversion program. An initial offense results in a \$125 fine with subsequent offenses increasing \$25 for each additional offense.

We found that 68 traffic citations issued by OPD officers working the LACE detail from January 1, 2014 to February 14, 2017, were not delivered to the District Attorney's office as required by state law.<sup>6</sup> Capt. David Zerangue, the OPD officer responsible for collecting and forwarding traffic citations to the District Attorney, kept the original traffic citations that were not sent to the District Attorney. Law enforcement officers, as well as citizens, approached him with extenuating circumstances and asked for help with disposition of the traffic citations. He told us that when he started working with the traffic citations, he filled out a form and sent it with the traffic citations to the District Attorney if there were extenuating circumstances regarding traffic citations. He further stated that he stopped filling out the paperwork at the request of the former police chief and just kept the traffic citations with extenuating circumstances in a box in his office. We interviewed the former police chief, who denied instructing Captain Zerangue to stop sending the traffic citations to the District Attorney and filling out the forms.

The current Chief of Police, Donald Thompson, stated that he was not aware there was a box of unprocessed traffic citations in Captain Zerangue's office. He further stated that he has asked Captain Zerangue to help him out with tickets before; however, he thought Captain Zerangue was filling out the proper forms and sending the traffic citations to the District Attorney's office. Major Scott Aymond has assumed responsibility for processing LACE traffic citations. In our conversations with Major Aymond, he has assured us that the OPD has safeguards in place to prevent this from occurring in the future.

We also found that the sign-in sheet used by the OPD for the LACE detail states that the detail is for two traffic citations per hour for "speed enforcement, red light, or stop sign." This requirement to write two traffic citations per hour conflicts with state law,<sup>7</sup> which prohibits a financial reward or other benefit from being offered to a law enforcement officer based on the number of traffic citations he issues.

Finally, state law<sup>8</sup> requires records of traffic citations be audited quarterly by the appropriate fiscal officer of the governmental agency to which the traffic enforcement agency is responsible. City Clerk Leisa Anderson stated that she is aware that the traffic citations should be audited quarterly and spoke to Chief Thompson about obtaining the citations for audit, but she has not received the citations. Since the City Clerk has not conducted the quarterly audit of the traffic citations, the City may have violated state law.<sup>8</sup>

### **Recommendations**

We recommend the City should:

- (1) consult with the City Attorney regarding repayment of improper overtime payments and the portion of the payment to the Mayor that cannot be explained and documented, as well as proper disposal of councilmembers' overtime payment checks;
- (2) ensure the salaries of the City's elected officials are paid according to state law and local ordinances;
- (3) adjust the accounting and payroll records for the overtime payments not received by councilmembers;
- (4) require documentation, such as an invoice, prior to any expenditure of public funds;
- (5) ensure that future contracts with attorneys are for a specified hourly rate and require documentation of services provided prior to the payment and that no payments are paid for work not performed;
- (6) comply with state law when processing traffic citations and ensure that each traffic citation written is sent to the proper court;
- (7) comply with the state law prohibition against ticket quotas; and
- (8) comply with state law regarding quarterly audits of traffic citations.

## LEGAL PROVISIONS

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<sup>1</sup> **Louisiana Revised Statute (La. R.S.) 33:404.1** states, in part, “The board of aldermen shall by ordinance fix the compensation of the mayor, aldermen, clerk, chief of police, and all other municipal officers.”

<sup>2</sup> **La. R.S. 42:1461** states, in part, “Officials, whether elected or appointed and whether compensated or not, and employees of any ‘public entity,’ which, for purposes of this Section shall mean and include any department, division, office, board, agency, commission, or other organizational unit of any of the three branches of state government or of any parish, municipality, school board or district, court of limited jurisdiction, or other political subdivision or district, or the office of any sheriff, district attorney, coroner, or clerk of court, by the act of accepting such office or employment assume a personal obligation not to misappropriate, misapply, convert, misuse, or otherwise wrongfully take any funds, property, or other thing of value belonging to or under the custody or control of the public entity in which they hold office or are employed.”

<sup>3</sup> **La. R.S. 14:134** states, in part, “Malfeasance in office is committed when any public officer or public employee shall: (1) intentionally refuse or fail to perform any duty lawfully required of him, as such officer or employee...”

<sup>4</sup> **Louisiana Attorney General Opinion 06-0155** states that, “In order for a flat rate contract to be lawful, the municipality can only pay for legal services which are actually rendered, and may not pre-pay for future services. Therefore, in the situation described, where there is no advance payment and the work is actually performed each month, such a contract would be valid and the payments made under such contract would be constitutional.”

<sup>5</sup> **Article VII, Section 14 of the Louisiana Constitution** states, in part, that, “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.”

<sup>6</sup> **La R.S. 32:398.2** states, in part, “Each traffic enforcement officer upon issuing a traffic citation to an alleged violator of any provision of the motor vehicle laws of this state or of any traffic ordinance of any city or town shall deposit the original citation or a copy of such traffic citation with a court having jurisdiction over the alleged offense or with the appropriate traffic violations bureau.”

<sup>7</sup> **La R.S. 40:2401.1** states, in part, “No state agency, political subdivision, or law enforcement agency shall offer a financial reward or other benefit to a law enforcement officer which is determined by or based on the number of citations issued.”

<sup>8</sup> **La R.S. 32:398.3 (B)** states, “Each record of traffic citations required in this Part shall be audited quarterly by the appropriate fiscal officer of the governmental agency to which the traffic enforcement agency is responsible.”



## APPENDIX A

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### Management's Response



REGINALD TATUM  
MAYOR



105 NORTH MAIN ST.  
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OPELOUSAS, LA 70571-1879  
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105 North Main street Opelousas, LA. 70570 | 337-948-2520 | mayortatum@cityofopelousas.com

**May 1, 2017**

Louisiana Legislative Auditors  
Daryl G. Purpera, CPA, CFE  
P.O. Box 94397, Baton Rouge, LA. 70804-9397

**Dear Mr. Purpera,**

Please find my written response to the confidential draft that was delivered to me on April 13<sup>th</sup>, 2017. I have attempted to answer each finding as it relates to me with explanations and subtopics under each finding. I have replied to your recommendations and I have also included two emails sent recently from some of the council. I will email and fax these responses to you.

**Sincerely,**

**Mayor Reginald Tatum  
City of Opelousas**

**BOARD OF ALDERMEN**  
MARVIN T. RICHARD, ALDERMAN AT LARGE • JULIUS ALSANDOR, DISTRICT A • J. TYRONE GLOVER, DISTRICT B • BLAIR BRIGGS, DISTRICT C  
SHERELL ROBERTS, DISTRICT D • JACQUELINE MARTIN, DISTRICT B

*An Equal Opportunity/Affirmative Action Employer*

Finding 1: Mayor received pay in excess of salary set by council.

- A. I, nor any city employees expected to be compensated monetarily for working at the emergency flood shelter. As a volunteer, I ran the emergency shelter for 22 straight days. Later, I was informed at a FEMA meeting held in Baton Rouge at the end of the disaster about being reimbursed for all City Workers; Mayors and Council included that were repurposed for the disaster. Under legal advisement of former city attorney Jarvis Claiborne and also advisement of the consulting firm Global Disaster Recovery and Rebuilding Services LLC we were told that I and all city employees working the emergency shelter qualified for reimbursement by FEMA by being repurposed. The consulting firm GDRS helping the city compile and collect info for reimbursement purposes asked me to turn in all times worked for myself, council, and any other city workers that worked during the emergency. I was told because we all were repurposed it was ok to be paid overtime at the rate of pay determined by the payroll rate of our original jobs according to FEMA policy. I turned in all the information that we had. This info was also given to the payroll clerk for processing as needed because we were informed by FEMA and GDRS that payment had to be made first by the city in order for FEMA to reimburse. GDRS has been compiling data for disasters and FEMA reimbursements for a long time and it is comprised of retired Homeland Security and FEMA workers. As such I have no reason to question the advice and instructions given to us as to what was allowed or not for reimbursement.
- B. The reason why I had a hard time recalling when policy 16-1 was made and adopted was because at the same time that the Legislative Auditors arrived, I and my entire staff were being attacked and bombarded daily by nonstop public records requests from a couple of citizens that because of personal and political grudges against me had decided to increase the pressure by requesting thousands of pages of documents that because of limited staffing was almost impossible to produce in 3 days. They also called the media; who in turned asked for public records and they also sent in complaints to numerous agencies such as the Louisiana Legislative Auditors. We had to fight all this and numerous lawsuits filed against me and other city employees after I was not even fully recovered from running the emergency shelter for 22 days straight. I and my staff were not only physically but also mentally drained. I still to this day cannot attest to when policy 16-1 which was undated was created, typed, or who actually gave it to me to sign, since there was too much going on with my staff and I to remember. Prior to the flood of August 2016 I remember discussing with a friend about the need to make sure the City Marshals were paid during a disaster such as a hurricane and thought I advised my secretary to facilitate a document covering that issue as an administrative policy to make sure our city marshals would be paid. I was told in a meeting with different governmental agencies that after a forensic test was done on my secretary's computer that it was determined that policy 16-1 was typed on her computer on September 1<sup>st</sup>, 2016. Mrs. McClendon stated she didn't type that policy on her computer and it was undated and no one seems to know who typed it. Upon further reflection I was not in the office on that day because I was volunteering at the shelter however according to her timesheet my secretary was there that morning. Also we did not find out about Administrative Order 13 until our Fire Chief found it in an old filing cabinet while looking for documents for GDRS. Before that time we had no record of Admin order 13 and the 20% limitation and it was also after our council meeting to receive approval as Order 13 stated.

- C. As stated previously all work performed at the emergency shelter was volunteer work until we were informed otherwise to submit times by FEMA and GDRS. I was instructed by GDRS to turn in the times that the council worked along with everyone else for reimbursement. After 2 of the council members that have been adversarial towards me since I was elected found out about the reimbursement they immediately got on social and local media to discredit me and claim not to want the reimbursement. One of them even gave copies of budgetary items to be plastered on social media displaying some of myself and other employee's social security numbers without any redaction and also any overtime received for the year. These employees were very upset and wanted something done about this. I reported the incident to law enforcement and to my knowledge nothing has been done about it. I told 1 or 2 of the council about what was told to me By FEMA and GDRS for reimbursement and assumed they all knew especially since two of them were on television and local media criticizing me about it. At no times was I personally informed until "just recently" by any of the councilmen that they did not want reimbursement or for the checks to be destroyed even after knowing that checks had been produced. (Mr. Glover on April 13th 2017 at 1:35 pm asking to void checks and have new W2s made out and Mr. Alsandor on April 24<sup>th</sup> 2017 at 11:47 AM only asking for a copy of the check written to him and a corrected W2.) It should also be noted that Mr. Glover called the City Clerk shortly after the confidential meeting with the Legislative Auditors of which he was not in attendance to state his desire to have his checks voided and his email letter was written shortly after the confidential meeting with the Legislative Auditors stating the same. Emails from both will be included with my response. Mr. Alsandor's times were given to me by my executive secretary (Charlette McClendon) who worked directly with Mr. Alsandor and therefore I imagine that was why she kept track of his time. The other councilmen's times were based on what I was told by them that they worked and what I saw that they worked. The council's timesheets have always been done without their prior inspection or signature in my administration and previous administrations and therefore was done the same way this time. The checks for the council work done at the emergency shelter have been locked up for safekeeping and will be destroyed upon their written request and their W2s will also be amended. Council members timesheets will now have to be turned in and signed liked all other employees before their checks can be processed.

#### Finding 2: Missing receipts for check payable to the Mayor

- A. Approximately the second month after taking office as mayor I was informed that a group of parents and their children competing in the city's parks and recreation program could not get a room out of town because unknown to us the card normally used to pay for food and lodging for our youth teams was canceled by the previous administration. After repeatedly trying to resolve the problem it was decided to get a prepaid card to immediately get all the necessary rooms. A prepaid card couldn't be gotten in the city's name so I accepted the responsibility to get the card. A check was cut and I purchased the card. The card was used numerous times by different departments and I only found out later that sometimes receipts were not always turned in. I informed the Louisiana Legislative Auditors about the prepaid card during a best

practices audit that I requested in early 2015 and was told it wasn't a good practice and therefore it was not allowed and that we needed to find another way to pay for things the city needed. The last time someone attempted to use the card I was told it was declined so I figured all funds on it were depleted and the card was shredded since we were told it wasn't good practice by the LLA. On the last audit by our previous auditing firm I informed them about the missing receipts and we once again tried to account for them but we were only able to find a few. Upon the recent investigation by the Louisiana Legislative Auditors one more receipt was recently found in last 3 weeks leaving the amount of receipts unaccounted for to \$1229.05 since \$4.95 was used to purchase the prepaid card. The prepaid card was not used by me personally and was only used by different departments of the city. I have never collected from or kept receipts from any of the different departments using city cards so I would never know if any receipts were missing until it was brought to my attention by someone else. The receipts are turned in to and kept by the secretary. I only kept this card locked in a file cabinet since it was prepaid and only gave it to my secretary or acting secretary to give out as needed. Since this incident I now have to use my personal credit card to pay for city purchases, numerous times over \$1,000 dollars each and wait to get reimbursed for the charges after processing. My secretary also has to make sure receipts are turned in after purchases now inform me immediately if receipts aren't turned in after purchases are made with other cards; i.e. Walmart

#### Finding 3: Payments to City Attorneys without documentation

- A. I was not in office as Mayor from January 2013 thru January 2015 and as such I have no knowledge of why there was no contract with said attorney.
  
- B. The city attorney from January 2015 thru October 2016 was given a contract with a retainer and an agreed upon hourly billing for usual and customary rate of \$150.00 with an increase January 2016 to \$175.00. Upon calling around I found the customary rate was lower than area attorneys usually charge municipalities. Upon doing our audit in 2016, our previous auditor informed us that we had to get our city attorney to itemize work and also turn in an invoice as work was done instead of using a flat retainer. The previous auditor also told us that the previous administrations didn't know this and was paying flat retainers also. To my knowledge this practice was corrected after we were told about the necessary fix by the previous auditor. The City Clerk informed the City Attorney what was required before any checks would be issued in the future. My administration was doing what we perceived to be correct by following the way the previous administrations paid City Attorneys.
  
- C. The current City Attorney provides a detailed invoice for service following rendering of service. The current City Attorney has never been paid for any work not supported by an invoice. We will follow all recommendations of the Louisiana Legislative Auditors in this matter.

#### Finding 4: Improper Disposal of Traffic Citations

- A. Tickets and fines are only brought to City Court and not to City Hall. As such we previously had no way to know how many tickets were issued or how much money was received. Our City

Clerk is currently requesting cooperation with the Police Department and City Court to provide her with records of citations so that a quarterly audit may be performed.

## Comments on Recommendations

1.
  - A. If I had been properly advised that this was in any part a violation of state law I would not have accepted payment for reimbursement by FEMA, however because of the advisement that I received and advisement I continue to receive from Global Disaster Recovery and Rebuilding Services LLC. I respectfully disagree with this finding.
  - B. As stated previously in Finding 2 Section A. all monies were used to buy a prepaid card which was then used by different departments for city purchases. I reported the fact that receipts were missing after finding out later from my secretary Charlette McClendon to the previous auditors (Burton, Kolder, Champagne, and Slaven) and we attempted to find them but were unsuccessful. Even though I never purchased anything with this card or got any receipts since this has been the secretary's responsibility now and in previous administrations I do realize as Mayor that the ultimate responsibility goes back to me and as such accept responsibility to pay whatever funds that were deemed owed due to lack of receipts from use of the prepaid card by the different City Departments. My secretary will now be expected to inform me immediately if future purchases are made without receipts being turned in with other city charges i.e. Walmart card.
  - C. As stated previously in Finding 1 Section C. the councilmember's checks will be destroyed after we receive a written request from them.
2.
  - A. Salaries of the City's elected officials will be paid according to state law and local ordinances and Council members timesheets will now have to be turned in and signed liked all other employees before their checks can be processed.
3.
  - A. Accounting and payroll records for the overtime checks not received by the councilmembers will be adjusted after receiving a written request to destroy the overtime checks.
4. Documentation such as an invoice will be required prior to any expenditure of public funds.
5. We will ensure that future contracts with attorneys are for a specified hourly rate and require documentation of services provided prior to the payment and that no payments are paid for work not performed.

6. We will meet with the Police Chief and the City Judge to make sure we comply with state law when processing traffic citations and ensure that each citation written is sent to the proper court.
7. We will talk with the Police Chief to make sure the Police Department is complying with the state law prohibition against ticket quotas.
8. As stated before in Finding 4 Section A. Tickets and fines are only brought to City Court and not to City Hall. As such we previously had no way to know how many tickets were issued or how much money was received. Our City Clerk is currently requesting cooperation with the Police Department and City Court to provide her with records of citations so that a quarterly audit may now be performed.

[REDACTED]

**From:** Julius alsandor [REDACTED]  
**Sent:** Monday, April 24, 2017 11:47 AM  
**To:** Leisa Anderson  
**Subject:** Payroll Check

Good morning Ms Anderson, I am requesting a copy of a City of Opelousas check written in 9116 to me. Julius Alsandor, and added to my W-2 Income tax. Why am I requesting this check? Because it is a check I 'Did Not' work for and if I worked for it then I should have gotten paid and possess a copy of the attached stub. Nevertheless, this check based on the falsified/arbitrary hours that were calculated without my consent or nor proof presented, is a violation of my compensation as an elected official.

My taxes for 2016 is on hold and cannot be filed until these numbers (W-2) are recalculated to indicate the actual amount of monies I did receive from the City of Opelousas based on the current pay for a sitting council member (at that time) other than the alderman at large. In other words, not only do I need a copy of this so-called check written to me, I also need a corrected W -2 tax form. I fully expect this request to be processed ASAP.

Julius Alsandor  
City of Opelousas  
Councilman, District A  
[REDACTED]

Sent from Yahoo Mail for iPhone

[REDACTED]

**From:** Tyrone Glover [REDACTED]  
**Sent:** Thursday, April 13, 2017 1:35 PM  
**To:** [REDACTED]  
**Subject:** Re: City of Opelousas - agenda 04-11-17

After speaking with my Lawyer this email is and will stand as my written request to VOID any and ALL check/checks made out to Johnathan Glover from the Aug. 13 Flood and if ANY money's were put my W2 that I didn't request be taken off and a New W2 issue. This email in writing was requested by the City clerk. Thanks  
Aldermen J. Tyrone Glover  
Sent from Yahoo Mail on Android

On Fri, Apr 7, 2017 at 4:19 PM, [REDACTED]  
[REDACTED] wrote:

See attached City of Opelousas Regular Council Meeting Agenda for 0411112017.

*Leisa S. Anderson, CMC*

*City Clerk*

*City of Opelousas*

*337-948-2520 (office)*

*337-948-2593 (fax)*



## APPENDIX B

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Capt. David Zerangue's Response





**RE: Legislative Audit - OPD LACE**  
David Zerangue to: 'Lauren Whatley'

04/26/2017 09:52 AM

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History:

This message has been replied to and forwarded.

According to the report, it was mentioned that the former Police Chief Perry Gallow did not know about holding the citations. That was incorrect. He specifically advised me not to send certain citations to the DA's Office. It got to where he was asking me to hold to many citations. I advised him that the Police Department was losing money for not collecting on the citations. The present Chief, Donald Thompson, may not have known about the box where the citations were kept but he did ask me, Capt. David Zerangue, to hold certain citations. That is how the whole thing with the citations got started.

Thanking You In Advance  
Capt. David Zerangue