

JEFFERSON PARISH SECOND JUSTICE COURT  
JUSTICE OF THE PEACE AND CONSTABLE



INVESTIGATIVE AUDIT  
ISSUED SEPTEMBER 28, 2016

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LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

September 28, 2016

**THE HONORABLE PATRICK H. DEJEAN,  
JUSTICE OF THE PEACE, AND  
THE HONORABLE ANTOINE J. THOMASSIE,  
CONSTABLE  
JEFFERSON PARISH SECOND JUSTICE COURT  
Marrero, Louisiana**

We have audited certain transactions of the Justice of the Peace and Constable of the Jefferson Parish Second Justice Court. Our audit was conducted in accordance with Title 24 of the Louisiana Revised Statutes to determine the validity of certain allegations that we received from the Metropolitan Crime Commission, Inc. and others.

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 United States Attorney for the Eastern District of Louisiana, the District Attorney for the 24th Judicial District of Louisiana, and others as required by law.

Respectfully submitted,

Daryl G. Purpera, CPA, CFE  
Legislative Auditor

DGP/ch

SJCJPC2015



# TABLE OF CONTENTS

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	Page
Executive Summary .....	3
Background and Methodology.....	6
Findings:	
<b>Jefferson Parish Second Justice Court Justice of the Peace:</b>	
<i>JP Appears to Have Used His Office to Obtain Unauthorized Bank Loans .....</i>	<i>7</i>
JP Court Appears to Lack Legal Authority to Borrow Money .....	7
JP Allowed Bank to Loan Court Money under Incorrect Entity Name.....	8
JP May Have Pledged Collateral without Legal Authorization and in Incorrect Entity Name .....	9
<i>JP Appears to Have Improperly Used Bank Loans .....</i>	<i>10</i>
<i>JP Misstated Court’s Financial Position and JP’s Salary .....</i>	<i>11</i>
JP Misstated SJC’s Financial Position.....	12
JP Reported Different Salary Amounts to Bank, LLA, and Supreme Court.....	14
<i>JP Appears to Have Mishandled and Misused Garnishment Proceeds.....</i>	<i>15</i>
JP Appears to Have Improperly Handled Garnishment Proceeds .....	16
JP Appears to Have Improperly Used Garnishment Proceeds .....	17
JP Appears to Have Used Loan and Garnishment Proceeds to Fund Operating Accounts .....	17
JP’s Standard Garnishment Judgment Directed Payment to Court, Not Constable.....	18
JP Does Not Appear to Have Remitted Funds Due to Constable.....	18
JP Appears to Have Charged Excessive Court Costs to Judgment Debtors.....	18

	Page
JP Appears to Have Overcollected Garnishment Proceeds from Judgment Debtors.....	19
JP Appears to Have Retained Garnishee Payments Due Judgment Creditors.....	20
JP Appears to Have Paid Some Judgment Creditors Untimely.....	21
<i>JP Appears to Have Improperly Used Special Deputy Constable.....</i>	<i>22</i>
 <b>Jefferson Parish Second Justice Court Constable</b>	
<i>Constable May Have Improperly Received Benefits from An Association He Created.....</i>	<i>24</i>
Overview.....	24
Second Justice Court Deputy Constables Association .....	25
<i>Constable Misstated His Sworn Financial Statements .....</i>	<i>30</i>
<i>Excessive Garnishment Fees Charged to Debtors.....</i>	<i>30</i>
 Attachments:	
Attachment I - 2012 Financial Statements .....	32
Attachment II - 2013 Financial Statements .....	36
Legal Provisions.....	40
Management’s Responses.....	Appendix A
Danita Turnage’s Response .....	Appendix B

## EXECUTIVE SUMMARY

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### **JP Appears to Have Used His Office to Obtain Unauthorized Bank Loans**

From March 2012 to July 2013, Jefferson Parish Second Justice Court (SJC) records indicate that Justice of the Peace Patrick Hale DeJean used his office to obtain unauthorized bank loans. The bank loans were business loans that Mr. DeJean applied for and received from First Bank and Trust to defray SJC's operating expenses and to purchase equipment and software for SJC's use. By obtaining unauthorized bank loans, Mr. DeJean may have violated the Louisiana Constitution, state and federal laws, and the Code of Judicial Conduct.

### **JP Appears to Have Improperly Used Bank Loans**

From March 2012 through July 2013, Jefferson Parish Second Justice Court (SJC) records indicate that Mr. DeJean may have improperly used SJC bank loan proceeds for non-business purposes. The SJC bank loans were business loans that Mr. DeJean applied for and received from First Bank and Trust ostensibly to defray SJC's operating expenses and to purchase equipment and software for SJC's use. By converting bank loan proceeds for non-business purposes, Mr. DeJean may have violated state and federal laws and the Code of Judicial Conduct

### **JP Misstated Court's Financial Position and JP's Salary**

Mr. DeJean was required to submit SJC financial statements to First Bank and Trust in order to obtain business loans for SJC. Mr. DeJean was also required to furnish annual financial statements to the Louisiana Legislative Auditor (LLA) and the Supreme Court. Our examination indicates that Mr. DeJean misstated SJC's financial position to First Bank and Trust and the LLA. In addition, Mr. DeJean misstated his salary to the First Bank and Trust, the LLA and the Supreme Court. By doing so, Mr. DeJean may have violated state and federal laws and the Code of Judicial Conduct.

### **JP Appears to Have Mishandled and Misused Garnishment Proceeds**

From January 2011 through March 2014, Jefferson Parish Second Justice Court (SJC) records indicate that Mr. DeJean improperly handled and misused garnishment proceeds. The garnishment proceeds were payments Mr. DeJean received from garnishees that were to be held in a fiduciary capacity by the Constable until such time as the funds were remitted to the judgment creditor. By mishandling and misusing garnishment proceeds, Mr. DeJean may have violated state and federal laws and the Code of Judicial Conduct.

### **JP Appears to Have Improperly Used Special Deputy Constable**

According to Mr. DeJean, in a letter to the Louisiana Supreme Court's Judicial Administrator dated October 11, 2013, he complained about Constable Antoine Thomassie's inability to serve the court and cited Louisiana Revised Statute (La. R.S.) 13:3477 as his authority to appoint a special deputy constable for the SJC. It appears that Mr. DeJean did not comply with La. R.S. 13:3477. According to Mr. DeJean and SJC records, in July 2011 Mr. DeJean appointed a special deputy constable to service the SJC. However, during this time period Mr. DeJean paid several constables from other districts to service the court and not his appointed special deputy. In addition, according to La. R.S. 13:3478, had Mr. Thomassie been able and willing to serve the SJC, then all court orders, citations, summons, seizures, and writs served by other constables would be void and of no effect.

### **Constable May Have Improperly Received Benefits from an Association He Created**

Constable Antoine J. Thomassie controlled the Second Justice Court Deputy Constables Association (Association). From January 2006 through December 2013, Association members paid at least \$96,770 in initial fees and monthly dues. In exchange for the fees and dues, members were appointed deputy constables and received what appear to be official badges, badge cases, and appointment credentials. Of the \$96,770 received from Association members, records show that from 2010 through 2013 at least \$17,575<sup>A</sup> directly benefited Mr. Thomassie. (Prior to 2010, detailed records do not exist.) These benefits were in the form of cash donations to Mr. Thomassie's campaign bank account, in-kind contributions (such as food, drinks, and alcohol purchases) to his campaign, and donations of gifts to various organizations and individuals. Another direct benefit that Mr. Thomassie appears to have received was labor members provided for Mr. Thomassie's campaign fundraisers. By operating and receiving personal benefits from the Association, Mr. Thomassie may have violated state law.

### **Constable Misstated His Sworn Financial Statements**

From 2009 through 2013, sworn annual financial statements on the operations of the Constable's Office filed with the LLA by Mr. Thomassie overstated the actual expenses of the office. During this time period, Mr. Thomassie claimed \$161,374 in office-related expenses; however, it was later discovered that in calculating the expenses, Mr. Thomassie's personal and household expenses were included. By misstating the sworn financial statements on the operations of the Constable's Office filed with the LLA, Mr. Thomassie may have violated state law.

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<sup>A</sup> Since many Association records were missing, the \$17,418 is not the total benefit to Mr. Thomassie. For example, cash donations to Mr. Thomassie were calculated from 2010 through 2013; 2006 through 2009 cash donation amounts are unknown.



### **Excessive Garnishment Fees Charged to Debtors**

From 2009 until July 2011, Ms. Danita Turnage served as SJC clerk of court. In addition to serving as clerk of court, Ms. Turnage also served Mr. Thomassie by managing the garnishment process on the Constable's behalf. During this time period, Ms. Turnage amended original garnishment judgments to include a \$5 accounting fee, which is not authorized by state law. In addition, on 40 occasions Ms. Turnage actually collected more than the \$5 fee from garnishees. In total, she collected \$12,630 in improper fees for herself. By doing so, Ms. Turnage may have violated state law.



## BACKGROUND AND METHODOLOGY

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A Louisiana Justice of the Peace (JP) court is a trial court of limited jurisdiction. JPs have civil jurisdiction concurrent with the district court in cases where the amount in dispute does not exceed \$5,000. In addition to the amount in dispute limitation, JP courts are statutorily precluded from deciding many types of cases, including those involving title to real estate, where the state or any political corporation is a defendant; successions; adoptions; divorces; etc.

A Louisiana JP is elected to serve a six-year term, preside over the JP court, can perform marriage ceremonies, and act as an ex officio notary. A Louisiana Constable is elected to serve a six-year term and carry out the orders of the JP Court, serve citations ordered by the JP Court, and act as the enforcement officer of evictions and garnishments ordered by the JP Court.

In 2008, Patrick Hale DeJean was elected Justice of the Peace for the Jefferson Parish Second Justice Court. In 1987, Antoine “Tony” Thomassie was elected Constable for the Jefferson Parish Second Justice Court. The Second Justice Court is located at 1887 Ames Boulevard in Marrero, Louisiana.

This audit resulted from allegations provided to the LLA by the Metropolitan Crime Commission, Inc. and others. The allegations concerned questionable activities of the JP and Constable.

The procedures performed during this audit consisted of:

- (1) interviewing Justice of the Peace DeJean and Constable Thomassie;
- (2) interviewing other persons as appropriate;
- (3) examining selected documents and records;
- (4) gathering documents from external parties; and
- (5) reviewing applicable laws and regulations.



## FINDINGS

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### **Jefferson Parish Second Justice Court Justice of the Peace**

#### **JP Appears to Have Used His Office to Obtain Unauthorized Bank Loans**

**From March 2012 to July 2013, Jefferson Parish Second Justice Court (SJC) records indicate that Justice of the Peace Patrick Hale DeJean used his office to obtain unauthorized bank loans. The bank loans were business loans that Mr. DeJean applied for and received from First Bank and Trust to provide SJC with short-term working capital and to purchase equipment and software for SJC's use. By obtaining unauthorized bank loans, Mr. DeJean may have violated the Louisiana Constitution, state and federal laws,<sup>1</sup> and the Code of Judicial Conduct.<sup>2</sup>**

#### **JP Court Appears to Lack Legal Authority to Borrow Money**

From March 14, 2012 to July 9, 2013, Mr. DeJean, purportedly acting as SJC's agent, obtained four business loans totaling \$52,840 from First Bank and Trust, a state-chartered, FDIC-insured, New Orleans-based bank. Although justice of the peace courts have the authority granted to them pursuant to La. R.S. 13:2581, *et seq.*, our review of these statutes failed to reveal any authority for a justice of the peace court to borrow money, make a loan, or otherwise incur debt. Moreover, Mr. DeJean did not obtain Bond Commission approval before incurring such indebtedness as would be required by entities authorized to borrow money in accordance with La. R.S. 39:1410.60(A).

As part of the loan approval process, Mr. DeJean provided First Bank and Trust with a letter on SJC letterhead and bearing the former Louisiana state seal, dated March 5, 2012, addressed, "To whom it may concern." The body of the letter stated:

*Patrick Hale DeJean, [sic] is the Judge for the Second Justice Court. He acts as judicial administrator and acts on behalf of the Court regarding all matters pertaining to business transactions on behalf of the court. [sic]*

The letter was signed, "Patrick Hale DeJean, Judge, Second Justice Court, Parish of Jefferson, State of Louisiana."

Because Mr. DeJean borrowed money in the name of a governmental entity, First Bank and Trust waived the requirement calling for annual tax returns (governmental entities are not required to prepare or file annual income tax returns).

The four business loans are as follows:

- **\$27,540 - Secured Loan** - “The specific purpose of this loan is: PERMENANT [sic] WORKING CAPITAL TO PURCHASE NEW SOFTWARE PROGRAM AND PROVIDE TRAINING.” The loan date on this secured term loan was March 14, 2012; its maturity date was March 14, 2016.
- **\$15,000 - Unsecured Revolving Line of Credit** - June 25, 2012 - “The specific purpose of this loan is: SHORT TERM WORKING CAPITAL.” The loan date on this unsecured revolving line of credit was June 25, 2012; its maturity date was June 25, 2013.
- **\$15,000 - Renewal of Unsecured Revolving Line of Credit** - “The specific purpose of this loan is: RENEWAL - SHORT TERM WORKING CAPITAL.” The loan date on this renewal of the unsecured revolving line of credit was June 7, 2013; its maturity date was June 7, 2014.
- **\$10,300 - Unsecured Loan** - “The specific purpose of this loan is: COMPUTER SOFTWARE.” The loan date on this unsecured term loan was July 9, 2013; its maturity date was July 9, 2016.

#### **JP Allowed Bank to Loan Court Money under Incorrect Entity Name**

Mr. DeJean signed a separate Disbursement Request and Authorization (DRA) for each of the foregoing loans on its loan date. Although the name of Mr. DeJean’s court is “Second Justice Court,” each DRA incorrectly listed the borrower as “2ND DISTRICT COURT JEFF PARISH.” Each DRA also stated the primary purpose of the loan was for business and closed with the following statement:

BY SIGNING THIS AUTHORIZATION, BORROWER REPRESENTS AND WARRANTS TO LENDER THAT THE INFORMATION PROVIDED ABOVE IS TRUE AND CORRECT AND THAT THERE HAS BEEN NO MATERIAL ADVERSE CHANGE IN BORROWER’S FINANCIAL CONDITION AS DISCLOSED IN BORROWER’S MOST RECENT FINANCIAL STATEMENT TO LENDER.

Each DRA was signed by Mr. DeJean. Beneath his signature were the words, “PATRICK HALE DEJEAN, JUDGE of 2ND DISTRICT COURT JEFF PARISH.”

In connection with the \$27,540 secured loan, Mr. DeJean also signed a “Governmental Certificate” on March 14, 2012, certifying that:

- The “complete and correct name of the governmental entity is 2ND DISTRICT COURT JEFFERSON PARISH.”
- Judge Patrick Hale DeJean is the entity’s authorized agent;

- Mr. DeJean was authorized to “enter into agreements of any nature with Lender, and those agreements will bind the Entity.”
- Mr. DeJean was authorized to “execute and deliver to Lender the promissory note or notes ... evidencing the sums of money so borrowed or any of the Entity’s indebtedness to Lender, and also to execute and deliver to Lender one or more renewals....”
- Mr. DeJean was authorized to “mortgage, pledge,... or otherwise encumber and deliver to Lender any property now or hereafter belonging to the Entity...as security....”

The last paragraph of the Governmental Certificate provides, “I have read all the provisions of this Certificate, and I personally and on behalf of the Entity certify that all of the statements and representations made in this Certificate are true and correct.” Immediately above Mr. DeJean’s signature are the words, “CERTIFIED TO AND ATTESTED BY” and immediately below Mr. DeJean’s signature are the words, “PATRICK HALE DEJEAN, JUDGE, 2ND DISTRICT COURT, JEFFERSON PARISH.”

By representing that he had authority to borrow money when he did not, Mr. DeJean may have violated the Louisiana Constitution, state and federal laws, and the Code of Judicial Conduct. Furthermore, by allowing the loan to be made in the wrong name, Mr. DeJean may have prohibited First Bank and Trust from exercising certain rights as a secured creditor. In doing so, Mr. DeJean may have violated state and federal laws and the Code of Judicial Conduct.

### **JP May Have Pledged Collateral without Legal Authorization and in Incorrect Entity Name**

Article VII, Section 14(A) of the Louisiana Constitution generally prohibits the funds, credit, property, or things of value of the state or of any political subdivision from being pledged (i.e., used as security or collateral) to or for any person, association, or corporation, public or private. Notwithstanding the foregoing, Mr. DeJean signed a Promissory Note in the name of 2nd District Court Jefferson Parish (instead of Second Justice Court) in connection with the \$27,540 secured loan that states, “This Note is secured by UCC Collateral.” The UCC Financing Statement that accompanied the loan states that it covers the following debtor-owned (i.e., court-owned) collateral:

*All Equipment; whether any of the foregoing is owned now or acquired later; all accessions, additions, replacements, and substitutions relating to any of the foregoing; all related equipment, all related fixtures, and all related accounts, chattel paper, documents, and general intangibles; all records of any kind relating to any of the foregoing; all proceeds relating to any of the foregoing (including insurance, chattel paper and accounts proceeds) and all related general intangibles.*

In a newspaper story found on nola.com dated July 17, 2014, Mr. DeJean reportedly told writer Ben Myers that he – not SJC – owned all of SJC’s computers, software, and furnishings. If Mr. DeJean personally owned the equipment pledged as collateral, it appears that Mr. DeJean did not make this clear to First Bank and Trust as First Bank and Trust filed a UCC Financing Statement to secure court-owned collateral.

Moreover, Article VII, Section 14(B)(3) of the Louisiana Constitution provides an exception to Section 14(A)’s general rule that public property cannot be pledged and allows “the pledge of public funds, credit, property, or things of value ... for public purposes with respect to the issuance of bonds or other evidences of indebtedness to meet public obligations as provided by law....” As mentioned previously, we were not able to find any legal authority for a justice of the peace court to borrow money, make a loan, or incur debt, nor were we able to find evidence that Mr. DeJean obtained Bond Commission approval before incurring indebtedness. In the absence of such legal authority and Bond Commission approval, it appears that the loans were not lawful indebtedness to meet public obligations; as such, Section 14(B)(3) appears inapplicable. Additionally, as will be discussed in greater detail herein, it appears that Mr. DeJean did not use all loan proceeds for the reasons expressed to First Bank and Trust and/or to meet public obligations.

By allowing First Bank and Trust to believe that SJC owned the collateral and that Mr. DeJean had authority to pledge collateral when he did not, Mr. DeJean may have violated the Louisiana Constitution, state and federal laws, and the Code of Judicial Conduct. Furthermore, by allowing the collateral to be pledged in the wrong name, it appears that Mr. DeJean prohibited First Bank and Trust from exercising its rights as a secured creditor. In doing so, Mr. DeJean may have violated state and federal laws and the Code of Judicial Conduct.

### **JP Appears to Have Improperly Used Bank Loans**

**From March 2012 through July 2013, Jefferson Parish Second Justice Court (SJC) records indicate that Mr. DeJean may have improperly used SJC bank loan proceeds for non-business purposes. The SJC bank loans were business loans that Mr. DeJean applied for and received from First Bank and Trust to provide SJC with short-term working capital and to purchase equipment and software for SJC’s use. By improperly using bank loan proceeds, Mr. DeJean may have violated state and federal laws<sup>3</sup> and the Code of Judicial Conduct.<sup>2</sup>**

We spoke with Mr. DeJean about the business loans on multiple occasions. Mr. DeJean twice confirmed to us that the loans were in the name of SJC (despite the fact that the First Bank and Trust documentation states the loans and collateral are in the name of the 2<sup>nd</sup> District Court Jefferson Parish) and that he was not a guarantor on the loans. According to Mr. DeJean, he used the loan proceeds to purchase office equipment, such as his court bench, desks, filing cabinets, computers, and programs, and that this equipment was used to collateralize the loans. Three times we asked Mr. DeJean for copies of the invoices, receipts, and other documentation to support these purchases and show the use of the borrowed funds. Approximately nine weeks after our first request, Mr. DeJean provided us with what he said were his receipts and invoices.



A review of the receipts and invoices Mr. DeJean provided to us failed to support his assertions. To the contrary, many of the receipts and invoices were outside of the time period in which he would have used the loan proceeds. Some were neither receipts nor invoices, but appeared to be quotations or lists of items with prices. Some were redacted to remove pertinent information, such as vendor name and address, sales representative's name, date of purchase, delivery date, and item descriptions. In addition, the bank account records indicate that the loan proceeds were deposited into the operating account; however, no payments for office equipment, computer software, or training are shown coming out of that account.

In reviewing records obtained from First Bank and Trust, we found a copy of a vendor's quotation that matched a redacted copy of a "receipt" that Mr. DeJean provided to us. The quotation was addressed to "Jefferson Parish 2<sup>nd</sup> District Court" and not Second Justice Court. The redacted version Mr. DeJean provided omitted the vendor's name, address, telephone number, and the sales representative's name. After discovering the vendor's name, we called the vendor and spoke to Mr. DeJean's sales representative who informed us that the vendor sold software, a scanner, and training to Mr. DeJean. According to the vendor, Mr. DeJean received the equipment and training on November 30, 2011 and January 31, 2012; however, despite the fact that Mr. DeJean obtained a bank loan to purchase these items (which is why First Bank and Trust had the quotation in its records), Mr. DeJean never paid the vendor for the software, scanner, or training. When the vendor contacted Mr. DeJean about the outstanding invoices, Mr. DeJean responded by email, "I sent your invoices for approval with Parish," suggesting that Jefferson Parish Government was responsible for SJC's indebtedness - or had oversight for SJC - when, in fact, it does not.

An examination of SJC's operating accounts indicates that Mr. DeJean used some of the bank loan proceeds for non-business purposes, including ATM withdrawals at casinos. Moreover, our examination revealed that had bank loan proceeds not been deposited into SJC's operating account, the accounts would have been negative (overdrawn) on multiple occasions (which is discussed in greater detail later under the heading, "JP Appears to Have Used Loan and Garnishment Proceeds to Fund Operating Accounts," on page 17 of this report).

Because Mr. DeJean failed to pay invoices for which the bank loans were obtained, represented that Jefferson Parish Government was somehow responsible for SJC's indebtedness when it was not, and used bank loan proceeds for non-business purposes, Mr. DeJean may have violated the Louisiana Constitution, state and federal laws,<sup>1</sup> and the Code of Judicial Conduct.<sup>2</sup>

### **JP Misstated Court's Financial Position and JP's Salary**

**Mr. DeJean was required to submit SJC financial statements to First Bank and Trust in order to obtain business loans for SJC. Mr. DeJean was also required to furnish annual financial statements to the LLA and the Supreme Court. Our examination indicates that Mr. DeJean misstated SJC's financial position to First Bank and Trust and the LLA. In addition, Mr. DeJean misstated his salary to First Bank and Trust, the LLA and the Supreme Court. By doing so, Mr. DeJean may have violated state and federal laws<sup>4</sup> and the Code of Judicial Conduct.<sup>2</sup>**

**JP Misstated SJC's Financial Position**

During the loan approval process, Mr. DeJean provided First Bank and Trust with SJC's financial statements. The promissory notes signed by Mr. DeJean contained an agreement to "provide Lender with such financial statements and other related information at such frequencies and in such detail as Lender may reasonably request."

On or about May 8, 2013, Mr. DeJean provided First Bank and Trust with SJC's financial statements for calendar years 2012 and 2013. Those financial statements were in the form of the Statement of Cash Receipts and Disbursements that Mr. DeJean is required to file annually with the LLA pursuant to La. R.S. 24:513(J)(1)(cc).

We compared the 2012 and 2013 Statement of Cash Receipts and Disbursements that Mr. DeJean submitted to First Bank and Trust to the ones he filed with the LLA (see Attachment I and II). Because the 2013 loans were applied for near the middle of calendar year 2013, SJC's 2013 statement covered only January through April of 2013; therefore, our presentation of information contains the four-month 2013 statement information, as well as estimates for the remainder of the year derived by annualizing the four-month numbers Mr. DeJean provided to the First Bank and Trust. The following tables show SJC's financial position as reported to the LLA and First Bank and Trust:

<b>2012 Financial Statements</b>	<b>Filed with LLA</b>	<b>Filed with Bank</b>
<b>Cash Receipts</b>		
Total Fees Collected	\$137,440	\$274,370
Total Cash Receipts	\$159,140	\$296,070
<b>Cash Disbursements</b>		
Fees Paid to Constable	\$68,720	\$0
Materials and Supplies	\$3,000	\$3,500
Cost of Equipment Purchased	\$3,600	\$0
Total Disbursements	\$75,320	\$3,500
Balance Available for Payment of Salaries	\$83,820	\$292,570
Amount Retained by Yourself for Salary	\$35,000	\$120,000
Total Salaries Paid	\$35,000	\$120,000
<b>Fund Balance</b>		
Increase in Fund Balance	\$0	\$172,570
Fund Balance at End of Year	\$0	\$172,570

2013 Financial Statements	Filed with LLA	Filed with Bank	Annualized for 2013
<b>Cash Receipts</b>			
Total Fees Collected	\$158,781.25	\$83,130	\$249,390
Total Cash Receipts	\$178,378.37	\$93,980	\$281,940
<b>Cash Disbursements</b>			
Fees Paid to Constable	\$61,832.50	\$0	\$0
Materials and Supplies	\$20,347.00	\$1,500	\$4,500
Cost of Equipment Purchased	\$2,400.00	\$0	\$0
Travel for Employees	\$6,653.00	\$0	\$0
Total Disbursements	\$91,232.50	\$1,500	\$4,500
Balance Available for Payment of Salaries	\$87,145.87	\$92,480	\$277,440
Amount Retained by Yourself for Salary	\$87,145.87	\$40,000	\$120,000
Total Salaries Paid	\$87,145.87	\$40,000	\$120,000
<b>Fund Balance</b>			
Increase in Fund Balance	\$0	\$52,480	Unknown
Fund Balance at End of Year	\$0	\$52,480	Unknown

When we began our audit, we discovered that SJC's financial records were unorganized, and many records were missing. As a result, the majority of records we examined were records obtained from SJC's banking institutions. In 2012, the bank statements show that Mr. DeJean deposited \$406,684 into his operating accounts, indicating that the statements Mr. DeJean filed with both the LLA (showing \$159,140 in total cash receipts) and First Bank and Trust (showing \$296,070 in total cash receipts) grossly underreported SJC's total cash receipts. The 2012 bank statements also show that the monies flowing out of SJC's operating accounts totaled \$406,923, suggesting a negative cash flow of -\$238 in 2012. For 2012, Mr. DeJean reported total disbursements of only \$75,320, plus \$35,000 retained in salary to the LLA; and total disbursements of \$3,500, plus \$120,000 retained in salary to First Bank and Trust.

Inasmuch as the 2013 statement that Mr. DeJean submitted to First Bank and Trust only covered four months of operations, it was not possible to do a true side-by-side comparison to the 2013 statement filed with the LLA. However, by annualizing the four-month numbers, we were able to compare the annualized First Bank and Trust statement numbers to the 2013 statement filed with LLA.

In 2013, the bank statements provide that Mr. DeJean deposited \$419,731 into his operating accounts, indicating that the statements Mr. DeJean filed with both the LLA (showing \$178,378 in total cash receipts) and First Bank and Trust (showing an annualized \$281,940 in total cash receipts) grossly underreported total cash receipts. The bank statements also show that the monies flowing out of SJC's operating accounts in 2013 totaled \$414,887, suggesting a positive cash flow of \$4,843. In 2013, Mr. DeJean reported total disbursements of \$91,232, plus \$87,145 retained in salary to the LLA; and total disbursements of an annualized \$4,500, plus an annualized \$120,000 retained in salary to First Bank and Trust.

The financial statements Mr. DeJean provided to First Bank and Trust substantially enhanced SJC's net financial position over SJC's actual results. Also, the sworn financial statements filed with the LLA did not account for the software Mr. DeJean was to purchase with the 2012 and 2013 loans of \$27,540 and \$10,300. In addition, the sworn financial statements submitted to the LLA only listed one liability of \$15,000 and not the total liability owed to First Bank and Trust. Finally, according to SJC bank records, court expenses, including fees paid to the constable, were approximately \$122,030 and \$119,508 for 2012 and 2013, respectively, and not \$75,320 and \$91,232.50 as reported to the LLA.

### **JP Reported Different Salary Amounts to Bank, LLA, and Supreme Court**

As the table on page 12 illustrates, Mr. DeJean reported differing 2012 salary amounts to the LLA and First Bank and Trust; he reported yet a third salary amount to the Louisiana Supreme Court for the same time period:

<u>Date of Report</u>	<u>Self-Reported Salary Amount</u>	<u>Entity Receiving Report</u>
March 21, 2013	\$56,700	Louisiana Legislative Auditor
Undated	\$141,700	First Bank and Trust
March 15, 2013	\$59,700	Louisiana Supreme Court

Mr. DeJean's report to LLA, which reflected the \$56,700 salary amount (comprised of \$35,000 retained from cash receipts plus \$21,700 received from Jefferson Parish Government), was accompanied by a sworn affidavit executed by Mr. DeJean on March 21, 2013, which provided, in relevant part:

Personally came and appeared before the undersigned authority, Justice of the Peace (your name) Patrick Hale DeJean, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Court of Jefferson Parish, Louisiana, as of December 31, 2012, and the results of operations for the year then ended, on the cash basis of accounting.

In addition, (your name) Patrick Hale DeJean, who, duly sworn, deposes and says that the Justice of the Peace of Ward/District 2 and Jefferson Parish received \$200,000 or less in revenues and other sources for the year ended December 31, 2012, and accordingly, *is required to provide a sworn financial statement and affidavit* and is not required to provide for an audit, review/attestation, or compilation report for the previously mentioned fiscal year.

It should be noted that Mr. DeJean swore to the LLA that he received \$200,000 or less in revenues during 2012, the same period during which he reported to First Bank and Trust that SJC had cash receipts of \$296,070.

The financial statement that Mr. DeJean provided to First Bank and Trust, which reported a \$120,000 salary retained from SJC's cash receipts and \$21,700 in parish salary (a total of \$141,700), is undated but clearly states that it is a "Statement of Cash Receipts and Disbursements For the 12 Months Ended December 31, 2012." At the loan closings for each of

the loans to “2nd District Court Jefferson Parish,” Mr. DeJean signed a “Disbursement Request and Authorization” (for more information on the DRA, see page 8 of this report) which contained the following paragraph:

FINANCIAL CONDITION. BY SIGNING THE AUTHORIZATION, BORROWER REPRESENTS AND WARRANTS TO LENDER THAT THE INFORMATION PROVIDED ABOVE IS TRUE AND CORRECT AND THAT THERE HAS BEEN NO MATERIAL ADVERSE CHANGE IN BORROWER’S FINANCIAL CONDITION AS DISCLOSED IN BORROWER’S MOST RECENT FINANCIAL STATEMENT TO LENDER.

Furthermore, as a Justice of the Peace, Mr. DeJean was required to comply with Part N of the Rules of the Supreme Court of Louisiana, Rule XXXIX, and file a Personal Financial Disclosure Statement for Justices of the Peace (PFDS) with the Judicial Administrator’s Office. On March 15, 2013, six (6) days before reporting a \$56,700 salary to the LLA, Mr. DeJean signed his PFDS disclosing a 2012 salary of \$38,000 for services performed and \$21,700 he received from Jefferson Parish to the Louisiana Supreme Court (a total of \$59,700).

Our review of the bank records show that SJC wrote checks payable to Mr. DeJean in the amount of \$42,960 in 2012. Added to Mr. DeJean’s \$21,700 parish salary deposited into Mr. DeJean’s personal bank account, it appears that Mr. DeJean earned a minimum of \$64,660 in 2012. However, adding the personal expenditures that Mr. DeJean paid from SJC’s operating account (\$216,752), this number increases to \$238,452.

Because Mr. DeJean, as SJC’s agent, misstated SJC’s financial statements to First Bank and Trust and the LLA and misstated his annual salary to the First Bank and Trust, the LLA, and the Louisiana Supreme Court, Mr. DeJean may have violated certain state and federal laws and the Code of Judicial Conduct.

### **JP Appears to Have Mishandled and Misused Garnishment Proceeds**

**From January 2011 through March 2014, Jefferson Parish Second Justice Court (SJC) records indicate that Justice of the Peace Patrick Hale DeJean improperly handled and misused garnishment proceeds. The garnishment proceeds were payments Mr. DeJean received from garnishees that were to be held in a fiduciary capacity by the Constable until such time as the funds were remitted to the judgment creditor. By mishandling and misusing garnishment proceeds, Mr. DeJean may have violated state and federal laws<sup>5</sup> and the Code of Judicial Conduct.<sup>2</sup>**

As was mentioned previously, when we began our audit, we discovered that SJC’s financial records were unorganized, and many records were missing. As a result, the majority of records we examined were records obtained from SJC’s banking institutions.

### **JP Appears to Have Improperly Handled Garnishment Proceeds**

The Louisiana Attorney General conducts mandatory training courses for justices of the peace and constables and prepares a Louisiana Justices of the Peace and Constables Justice Court Manual (Manual) that is used in that training. Records obtained from the Attorney General's Office indicate that Mr. DeJean has attended the training course every year since 2008.

According to the Manual (fourth edition, page 196), "A garnishment is a judicial proceeding in which a creditor asks the court to order a third party who is indebted to the debtor to turn over to the creditor any of the debtor's property held by that third party. When dealing with wage garnishments, the term 'garnishee' refers to the debtor's employer who will be deducting a certain amount from the debtor's paycheck to satisfy the judgment.... All payments from the garnishee to satisfy the judgment will be sent to the Constable...." The Manual, at page 198, states "Once the Garnishment Judgment has been entered and is served, the garnishee should start making payments to the Constable (the JP should not have anything to do with the money), who disperses it to the creditor. It is recommended that the Constable keep a separate bank account for garnishments and that all payments received from garnishees and made to creditors go through this account."<sup>B</sup> The Manual, also at page 198, further states that, "The garnishment continues until the entire debt, interest, attorney's fees, and Constable's 6% commission are paid in full."

Mr. DeJean confirmed to us that he attended JP training during his first year as Justice of the Peace (JP) and was made aware that his involvement in the garnishment process was to be very limited and that he was not to be handling garnishment payments. Even so, between January 2009 and March 2014, Mr. DeJean opened several different SJC checking accounts<sup>C</sup> to manage the operations of SJC, its payroll, filing fees collected, and garnishment payments received. Mr. DeJean stated that, as JP, he made all bank deposits. The types of accounts and effective dates are as follows:

<b><u>Bank</u></b>	<b><u>Account Type</u></b>	<b><u>Dates Account Open</u></b>
Whitney Bank	Operating	01/06/2009 – 08/10/2011
Whitney Bank	Escrow	01/06/2009 – 08/10/2011
Whitney Bank	Payroll	01/06/2009 – 08/08/2011
First Bank and Trust	Operating	07/22/2011 – 11/05/2013
First Bank and Trust	Escrow	07/26/2011 – 10/11/2012
First NBC Bank	Operating	08/26/2013 – through audit period
First NBC Bank	Escrow	08/26/2013 – through audit period
First NBC Bank	Filing Fees	01/30/2014 – through audit period

<sup>B</sup> This is reiterated at page 199 of the Manual: "After the Garnishment Judgment is served, the garnishee should start making payments to the Constable (the JP should not have anything to do with the money), who disperses it to the creditor."

<sup>C</sup> These bank accounts were established as "commercial" accounts using Employer Identification Numbers (EIN) and, therefore, are distinguishable from his personal bank accounts.

Because of the information he received at JP training, Mr. DeJean stated that he turned control of an escrow account over to SJC Constable Antoine “Tony” Thomassie in 2009 so the Constable could handle the garnishment collection process. Mr. DeJean further stated that he and Mr. Thomassie subsequently had many disagreements concerning the management of garnishment funds, prompting Mr. Thomassie to establish and manage his own escrow account from September 4, 2012 through October 11, 2013. However, a review of SJC bank records show that during the time that Mr. Thomassie had his own escrow account, Mr. DeJean continued to receive garnishment checks and deposited 540 garnishment checks, totaling \$120,100, into SJC’s operating account at First Bank and Trust, including checks payable to the order of “Constable.” The Constable was not an authorized signer on SJC’s operating account.

### **JP Appears to Have Improperly Used Garnishment Proceeds**

We reviewed SJC’s bank account records and determined that Mr. DeJean used the three operating accounts as one would use personal bank accounts. However, the records also indicated that, despite his statements concerning the restricted use of garnishment funds and the purposes of the operating and payroll accounts, Mr. DeJean appears to have been using garnishment proceeds for personal purposes. He accomplished this by: (1) depositing garnishment payments into the operating accounts instead of the escrow accounts, then withdrawing a portion of the funds; and (2) withdrawing garnishment funds directly from an escrow account using a debit card to pay for a variety of expenses, including a \$948.40 purchase at a Walt Disney World resort and a \$534.99 debit transaction at Harrah’s Casino in New Orleans.

Because Mr. DeJean: (1) understood that he should have no involvement in collecting and remitting garnishment payments, and that those funds were to be held by the Constable in a fiduciary account for the sole purpose of paying creditors; (2) established escrow accounts for managing garnishment payments; (3) commingled garnishment funds with operating and personal funds; and (4) appears to have used garnishment funds for personal purposes, Mr. DeJean may have violated state and federal law and the Code of Judicial Conduct.

### **JP Appears to Have Used Loan and Garnishment Proceeds to Fund Operating Accounts**

Our review of SJC operating and escrow account records, coupled with statements from garnishees and creditors with whom we spoke, indicated that SJC deposited at least \$208,196 in garnishment payments into SJC’s operating accounts from January 2011 through March 2014 (39 months). Of that amount, we were able to find only \$102,608 that was paid to creditors during our audit period.

Furthermore, our examination revealed that had the garnishment payments and bank loan proceeds not been deposited into SJC’s First Bank and Trust and First NBC operating accounts, the operating accounts’ monthly ending balances would have been negative (overdrawn) on at least 15 occasions. A detailed analysis of three of those 15 months indicates that during those months (a total of 93 days), SJC’s operating account would have been negative on 50 days (or 54% of the time) if not for the garnishment payments and bank loan proceeds being deposited into SJC’s operating account.

### **JP's Standard Garnishment Judgment Directed Payment to Court, Not Constable**

The sample garnishment judgment recommended by the Attorney General's Office in JP training provides, "IT IS FURTHER ORDERED, ADJUDGED and DECREED that deductions from each pay period shall be made and remitted at least monthly, **to the Constable**, \_\_\_\_\_ (address), as long a [sic] the defendant is employed by garnishee or until judgment is paid in full as to principal, interest, attorney's fees, costs, and Constable's commission." (Emphasis supplied.) The form Mr. DeJean uses is similar, but with two striking exceptions: Mr. DeJean's form directs payments to be made to "**SECOND JUSTICE COURT**" instead of the Constable and refers to "**CONSTABEL [sic] FEES AND ANY OTHER FEES**" in lieu of a "Constable's commission." (Emphasis added.)

According to Mr. DeJean, he was aware that garnishment payments were to be held as fiduciary funds for the sole purpose of paying the debts owed to creditors and the 6% due to the Constable. Mr. DeJean stated that he used the operating account to pay for SJC operations and as a repository of the fees that he earned. However, as was discussed previously, we found this frequently was not the case.

### **JP Does Not Appear to Have Remitted Funds Due to Constable**

Pursuant to La. R.S. 13:5807, constables are entitled to 6% of the garnishment payments collected. Our review of \$195,059 in garnishment payments that Mr. DeJean deposited into SJC's operating accounts from August 2011 through March 2014 (32 months) failed to show any commission payments SJC made to the Constable. Because he retained fees payable to Mr. Thomassie for his own use, Mr. DeJean may have violated state law.

### **JP Appears to Have Charged Excessive Court Costs to Judgment Debtors**

According to the Louisiana Attorney General's office, La. R.S. 13:2590 and 2590.1 establish the maximum amounts that a JP can charge in a garnishment proceeding. For a typical garnishment suit (one with a single defendant), a representative of the Louisiana Attorney General's office told us that Mr. DeJean could charge up to \$285, computed as follows:

• Writ of fieri facias and execution:	\$60
• Garnishment, writ of attachment:	\$105
• Service of garnishment pleadings:	\$60
• Interrogatories to be served:	\$40
• Notice of seizure in garnishment:	<u>\$20</u>
Total:	<u>\$285</u>



In our review of SJC's records, we found several instances where Mr. DeJean appears to have assessed court costs to the judgment debtor in excess of the \$285 maximum. For example, according to the Statement of Sum Due Under Garnishment filed in five of the garnishment suits that we reviewed, the judgment debtor owed the judgment creditor principal amounts ranging from \$490 to \$1,253. In each of these cases, the judgment debtor was assessed \$1,000 in court costs, meaning that a \$490 garnishment judgment would cost the judgment debtor \$1,490 (exclusive of interest, attorney's fees, and the Constable's 6% commission) instead of the \$775 (\$285 court costs plus \$490 indebtedness) statutory maximum that the Attorney General's representative said the judgment debtor should owe.

In response to questions about his handling of garnishment suits, Mr. DeJean stated that when calculating the sums due under garnishment he sometimes increased the court costs beyond what was due because creditors may incur additional court costs that are not included in the judgment. He stated that by doing so, he avoided the need for having the judgment debtor and judgment creditor reappear in court to increase the garnishment.

If Mr. DeJean assessed judgment debtors court costs beyond the statutory maximum, he may have violated state and federal law and the Code of Judicial Conduct. Moreover, if Mr. DeJean failed to return excess court costs to the judgment debtors, that also may be a violation of state and federal law and the Code of Judicial Conduct.

### **JP Appears to Have Overcollected Garnishment Proceeds from Judgment Debtors**

We reviewed four garnishment suits to compare the dollar amounts Mr. DeJean received from garnishees to the dollar amounts Mr. DeJean paid to creditors and observed that, in these four cases, Mr. DeJean appears to have over collected amounts due from debtors then retained the over collections. Our review was based on SJC bank records and information obtained from garnishees and creditors concerning transactions occurring between September 15, 2011 and December 4, 2013. When questioned about accounting for garnishment payments, Mr. DeJean stated that he does not track account balances on garnishment suits and does not know when or if a garnishment suit is paid in full. The results of our review of the four garnishment cases are as follows:

Suit	Original Amount Owed to Judgment Creditor	Amount SJC Received from Garnishee	Amount SJC Remitted to Judgment Creditor	Amount Retained by SJC
1	\$1,675.66 <sup>D</sup>	\$3,573	\$1,527	\$2,046
2	\$5,000.00 <sup>E</sup>	\$8,023	\$6,874	\$1,149
3	\$1,257.47 <sup>F</sup>	\$2,343	\$1,715	\$628
4	\$701.38 <sup>G</sup>	\$1,502	\$906	\$596
<b>Total Overage Retained:</b>				<b>\$4,419</b>

A review of SJC's First Bank and Trust and First NBC bank accounts showed only 20 refund checks were paid to garnishees during our audit period; however, we found no refunds to the four garnishees for the over collections described above during our audit period.

Based on the above information, it appears that Mr. DeJean over collected and retained garnishment payments beyond what the creditors' judgments required. If so, Mr. DeJean may have violated state and federal laws and the Code of Judicial Conduct.

### **JP Appears to Have Retained Garnishee Payments Due Judgment Creditors**

We also analyzed three garnishment suits to compare the dollar amounts Mr. DeJean received from garnishees to the dollar amounts Mr. DeJean paid to creditors and observed that, in those cases, Mr. DeJean appears to have retained \$4,757 in garnishment proceeds which could have been remitted to the creditor. In doing so, we observed the following:

Suit	Original Amount Owed to Judgment Creditor	Amount SJC Received from Garnishee per Bank Records	Amount SJC Remitted to Judgment Creditor	Amount Retained by SJC	Remaining Balance per Creditor as of June 2015
1	\$5,000	\$4,767	\$1,807	\$2,960	\$2,976
2	\$1,400	\$2,400	\$1,565	\$835	\$520
3	\$3,412	\$1,518	\$556	\$962	\$3,572
<b>Total Amount Retained by SJC:</b>				<b>\$4,757</b>	

<sup>D</sup> Consent Judgment was for \$1,675.66, plus interest and costs of proceedings.

<sup>E</sup> Judgment of Default was for \$5,000, plus court costs of \$120.00, plus legal interest.

<sup>F</sup> Judgment of Default was for \$1,257.47, plus \$125 in court costs, plus a judgment fee of \$20, for a total of \$1,402.47. However, the Statement of Sums Due Under Garnishment reflects that debtor owed \$1,257.47 in principal, \$700 in court costs (\$555 more than the Judgment of Default), a 6% Constable's commission (not yet included), and additional accounting fees (not yet included).

<sup>G</sup> Judgment of Default was for \$701.38, plus legal interest, plus \$120 in court costs.

In Suit 1, Mr. DeJean received payments totaling \$4,767 between August 2012 and January 2013. In Suit 2, Mr. DeJean received payments totaling \$2,400 between May 2013 and July 2013. In Suit 3, Mr. DeJean received payments totaling \$1,518 between July 2012 and December 2012. Because Mr. DeJean did not remit all of the payments to the creditor, he may have deprived creditors of the monies they were owed and caused the creditor to believe the debtor owes additional interest as a result of nonpayment.

Based on the above information, it appears that Mr. DeJean retained garnishee payments which were due to the creditor. If so, Mr. DeJean may have violated state and federal laws and the Code of Judicial Conduct.

### **JP Appears to Have Paid Some Judgment Creditors Untimely**

We also analyzed the proceeds from garnishment suits deposited into and paid from the operating accounts to determine the length of time that it took Mr. DeJean to remit garnishment payments to creditors. Our analysis revealed that Mr. DeJean did not pay creditors at a set time after receiving garnishees' payments, nor did he always ensure that creditors were paid in a timely manner.

In one instance, we found that a garnishee made six different payments totaling \$2,035.93 on a debtor's behalf before SJC made a single \$1,974.40 payment to the creditor 480 days after receiving the first payment and 369 days after receiving the last payment:

<b>Date</b>	<b>Amount SJC Received from Garnishee and Deposited into Operating Account</b>	<b>Amount SJC Remitted to Judgment Creditor from Operating Account</b>
January 3, 2012	\$328.80	
January 23, 2012	\$330.09	
February 14, 2012	\$344.26	
February 28, 2012	\$344.26	
April 9, 2012	\$344.26	
April 23, 2012	\$344.26	
April 27, 2013		\$1,974.40
<b>Total</b>	<b>\$2,035.93</b>	<b>\$1,974.40</b>

In another instance, we observed that a garnishee made five different payments totaling \$2,930.88 on a debtor's behalf before SJC made a single \$331.20 payment to the creditor 157 days after receiving the first payment:

<b>Date</b>	<b>Amount SJC Received from Garnishee and Deposited into Operating Account</b>	<b>Amount SJC Remitted to Judgment Creditor from Operating Account</b>
December 26, 2012	\$369.49	
April 22, 2013	\$367.20	
May 1, 2013	\$1,459.71	
May 6, 2013	\$367.20	
May 20, 2013	\$367.28	
June 1, 2013		\$331.20
<b>Total</b>	<b>\$2,930.88</b>	<b>\$331.20</b>

In a third instance, the garnishee made eight different payments totaling \$2,098.60 on a debtor's behalf before SJC made a single \$163 payment to the creditor 248 days after receiving the first payment:

<b>Date</b>	<b>Amount SJC Received from Garnishee and Deposited into Operating Account</b>	<b>Amount SJC Remitted to Judgment Creditor from Operating Account</b>
January 23, 2012	\$157.11	
April 12, 2012	\$176.43	
June 14, 2012	\$206.24	
July 23, 2012	\$198.83	
July 31, 2012	\$194.82	
August 27, 2012	\$194.07	
September 27, 2012	\$679.57	
September 27, 2012	\$291.53	\$163.00
<b>Total</b>	<b>\$2,098.60</b>	<b>\$163.00</b>

If Mr. DeJean failed to remit monies due to creditors on a timely basis, he may have violated state and federal laws and the Code of Judicial Conduct.

### **JP Appears to Have Improperly Used Special Deputy Constable**

La. R.S. 13:3477 allows a justice of the peace to appoint a special deputy constable to execute all orders, citations, summons, seizures, and writs for a JP court if a constable is unable or refuses to act on the court's behalf. In a letter to the Louisiana Supreme Court's Judicial Administrator dated October 11, 2013, Mr. DeJean complained about Constable Thomassie's inability to serve SJC and cited La. R.S. 13:3477 as his authority to appoint a special deputy constable.

Our conversations with Mr. DeJean indicate that he appointed Mr. Phillip Rapp as a special deputy constable to handle the garnishment funds in July 2011, more than two years before sending the letter to the Louisiana Supreme Court's Judicial Administrator. According to the SJC records we reviewed, it appears that Mr. Rapp did not execute court orders, citations, summons, seizures, or writs, but rather only kept an accounting of some garnishment payments

received by and disbursed from the SJC. During Mr. Rapp's appointment, Mr. DeJean still controlled the garnishment payments by personally making bank deposits into SJC's operating and escrow accounts. SJC records further show that from July 2011 through July 2012, Mr. DeJean deposited 171 garnishment checks totaling \$52,302.68 into the First Bank and Trust operating account he controlled; records further show that he made 45 payments to creditors, totaling \$16,447.52, and two payments, totaling \$5,000, to the escrow account from the First Bank and Trust operating accounting during this time. Finally, our review of SJC records also showed that Mr. DeJean paid several constables from other districts in Jefferson Parish to perform duties on behalf of the SJC.

Based on the above information, it appears that Mr. DeJean did not comply with La. R.S. 13:3477. Moreover, if Mr. Thomassie was, in fact, able and willing to serve the SJC, then all court orders, citations, summons, seizures, and writs served by other constables would be void and of no effect pursuant to La. R.S. 13:3478.

## Jefferson Parish Second Justice Court Constable

### Constable May Have Improperly Received Benefits from an Association He Created

Constable Antoine (Tony) J. Thomassie controlled the Second Justice Court Deputy Constables Association (Association). From January 2006 through December 2013, Association members paid at least \$96,770 in initial fees and monthly dues. In exchange for the fees and dues, members were appointed deputy constables and received what appear to be official badges, badge cases, and appointment credentials. Of the \$96,770 received from Association members, records show that from 2010 through 2013 at least \$17,575<sup>H</sup> directly benefited Mr. Thomassie. (Prior to 2010, detailed records do not exist.) These benefits were in the form of cash donations to Mr. Thomassie's campaign bank account, in-kind contributions (such as food, drinks, and alcohol purchases) to his campaign, and donations of gifts to various organizations and individuals. Another direct benefit that Mr. Thomassie appears to have received was labor members provided for Mr. Thomassie's campaign fundraisers. By operating and receiving personal benefits from the Association, Mr. Thomassie may have violated state law.

#### Overview

According to Mr. Thomassie, he was elected constable of the Second Justice Court in 1987. Within 24 months of becoming Constable, Mr. Thomassie founded the Association. Members of the Association paid an initial fee and monthly dues and became deputy constables. From at least 2006 to December 2013, the initial fee was \$150 and monthly dues were \$20. In exchange for the \$150, Mr. Thomassie issued the members appointment credentials, badges, and badge cases. Mr. Thomassie organized and required members to attend monthly Association meetings.

Members also had the option of purchasing other items, such as constable caps, shirts, and jackets. A review of these items indicates that the credentials, badge cases, and other items all contained the official badge of the Second Justice Court Constable. In addition, the appointment credentials stated, in part, that, "I the undersigned, by the virtue of the authority vested in me under the laws of the State of Louisiana do hereby appoint...." Following this statement, Mr. Thomassie wrote the member's name and rank "In the Constables Office Second Justice Court." The credentials also included a signed card from Mr. Thomassie indicating that he was the elected constable, a picture of the deputy, and an official constable's badge, which included the deputy's rank (Deputy, Major, Colonel, etc.). (Photographs of the appointment credentials, badge, and badge case may be found on page 28 of this report.)

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<sup>H</sup> Since many Association records were missing, the \$17,418 is not the total benefit to Mr. Thomassie. For example, cash donations to Mr. Thomassie were calculated from 2010 through 2013; 2006 through 2009 cash donation amounts are unknown.

Constable Thomassie was responsible for complying with La. R.S. 24:513, which required him to submit sworn financial statements on the Constable's Office's operations to the LLA annually. This section of the report contains three findings concerning Mr. Thomassie's Association, his sworn financial statements, and excessive charges to garnishees. As was the case in the JP audit, the Constable's financial records were unorganized, and many records were missing. The majority of the records we examined had to be obtained from banking institutions. This audit was based, in part, on available financial records.

### **Second Justice Court Deputy Constables Association**

According to Constable Dues Rosters obtained from the Association's treasurer, the Association collected \$96,770 in fees and dues from its members from 2006 through December 2013. According to Mr. Thomassie, Association revenue was derived from membership fees and dues. As is discussed in more detail below, Mr. Thomassie contends that the Association is a private organization. However, a review of the totality of the circumstances suggests that the Association may, in fact, have been a public entity (part of the Constable's Office). In view of the foregoing, we conducted the following analysis under both scenarios.

#### **Private Entity**

According to Mr. Thomassie, he created the Association as a private organization. In support of his contention, Mr. Thomassie stated that he neither managed nor controlled the Association, nor was he an authorized signer on the Association's bank account. In addition, he contends the members were "honorary" deputy constables and had no authority to conduct constable business. According to Mr. Thomassie, the Association operated only as a social organization. However, according to the Association's financial and accounting records, Mr. Thomassie and members' emails, and statements from the Association's president, the Association was not merely a social organization.

Our review of the Association's financial and accounting records indicated that the Association made donations to Mr. Thomassie's campaign account and for expenses incurred by Mr. Thomassie for campaign purposes. For example, from 2010 through 2013 the Association donated \$800 to Mr. Thomassie for his re-election campaign and purchased food, drinks, and alcohol for Mr. Thomassie's fundraisers totaling \$2,514, based on available records. In addition, the Association donated gifts to individuals totaling \$1,984, with Mr. Thomassie's name and public title on the gift cards indicating the gifts came from the Constable and the Association.

According to Association emails, members' primary duties appeared to be their support of Mr. Thomassie's golf tournament campaign fundraisers and patrolling certain neighborhoods in the evening during Halloween Trick-or-Treat. For example, at least seven emails obtained from Mr. Thomassie's personal computer indicate that, prior to the September 2013 tournament, three monthly meetings were held for staffing and coordinating the golf tournaments. A typical email from JPConstables@aol.com to Association members stated the following:

*“... We will be having our Golf Tournament planning meeting this Monday evening, July 22<sup>nd</sup>, at 7pm. This is a very important annual meeting. If you cannot make it, please call Tony.... The Annual Golf Tournament is our largest and most crucial event. Its success is essential to Tony’s campaign and re-election efforts. The election is next year so this years tournament is especially important.... The tournament cannot be successful without US. Tomorrow nights meeting is a mandatory meeting and its imperative to planning and prosperous, exciting and fun golf tournament.” [sic]*

During these monthly meetings, handouts were distributed to members listing work assignments. One handout stated, in part, “**All Constables** will be responsible for some type of door prize and participation of some kind in this tournament.” According to Association records, the Association spent at least \$732 for food and drinks for the members during these meetings. The records also indicated that other Association meetings and event expenses totaling \$1,782 were either charged to the Second Justice Constable’s credit card or paid for by the Constable.

According to the Association president, the Association existed for the benefit of the Constable and his re-election efforts; the benefit to members is the appointment credentials and badges. The president also stated that the Constable controlled the distribution of credentials and badges. In addition, the Constable decided when a member was exempted from paying the monthly dues. Mr. Thomassie agreed that he controlled the distribution of credentials and badges, as well as giving exemptions from paying monthly dues. According to Mr. Thomassie’s campaign bank statements, members donated \$11,545 to Mr. Thomassie’s campaign bank account from 2010 through 2013. During this time, the same members appear to have been exempted from paying dues totaling \$2,905.

Based on the Association’s financial transactions and statements obtained from its president, it appears that Mr. Thomassie, in his official capacity as Constable, entered into an agreement for the benefit of receiving cash, goods, and services for himself in exchange for members receiving official Second Justice Court Constable credentials, badges, and membership. If Mr. Thomassie’s contention that the Association is a private entity is correct, Mr. Thomassie and certain Association members may have violated a variety of state laws.<sup>6</sup>

### Public Entity

Despite Mr. Thomassie’s assertions that the Association was a private entity, its members were honorary Deputy Constables, and that he was not managing or controlling it, Association records indicate otherwise. As Constable, Mr. Thomassie established, organized, and controlled the Association. For example, Constable Thomassie founded the Association while he was a public official; moreover, the Association’s officers were deputy constables. The Association was not a distinct legal entity registered with the Secretary of State, did not have a tax identification number, did not file tax returns or pay taxes on its earnings, and, according to Jefferson Parish Government, did not have a business license.



According to the Constable Dues Rosters, five members were designated as honorary; the rest of the members had no such designation. When asked about this, Mr. Thomassie stated that he was not aware of the honorary designation and cannot comment on it. According to the Association treasurer, “honorary” deputy constables were not charged fees or monthly dues, nor were they issued credentials and badges.

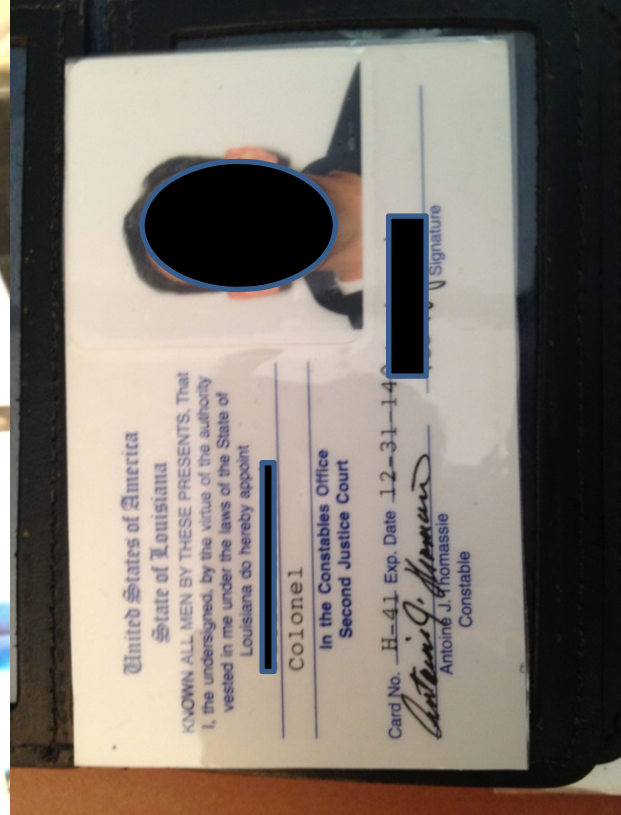
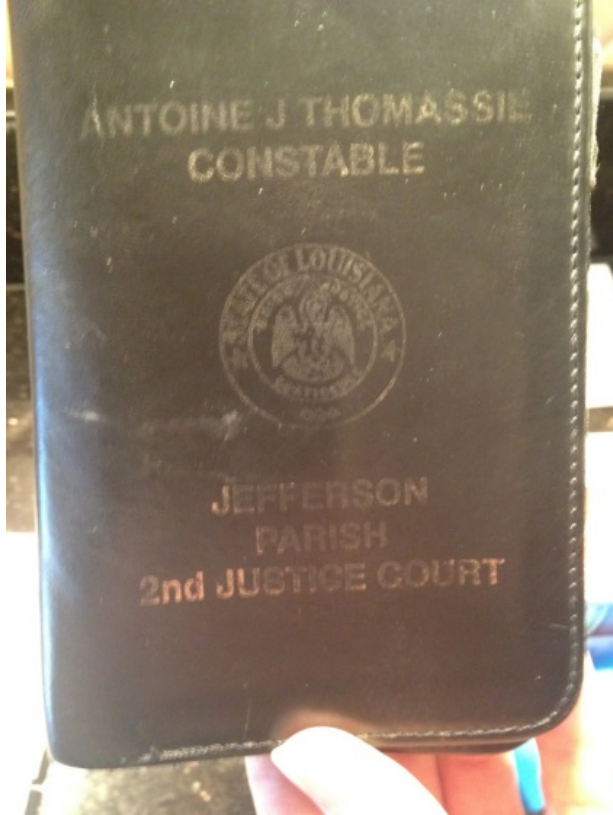
According to Association records, it also appears that Mr. Thomassie had significant control over the Association. For example, Association policies and procedures state, in part:

*“The primary duty of a Deputy Constable is to serve the process of the Second Justice Court, assist other agencies in search and rescue procedures and other emergencies as directed by the Constable.”*

*“Each Deputy Constable shall be required to attend monthly meetings for training.... The non-attendance of two consecutive meetings... will result in the automatic dismissal from the Constable’s Association at the pleasure of the Constable.”*

Included at the end of the Association’s policies and procedures form is a statement that reads, “I have read and understand the above directives.” Following the statement is the title, “Deputy Constable,” a date, and a line for the deputy constable’s signature.

In addition, emails to Association members indicated that Mr. Thomassie attended monthly meetings, was involved in organizing and staffing the annual golf tournaments, and organized and supervised the neighborhood patrols during Halloween. As stated previously, Mr. Thomassie also controlled the distribution and inventory of credentials and badges, as well as determining when a member was exempt from paying monthly dues. A review of the credentials, badge cases, badges, caps, shirts, and jackets all indicated that these items were the same items used in Mr. Thomassie’s official capacity as Constable. Association policies and procedures referred to the clothing as uniforms and members as deputy constables. The credentials also referred to the members as deputy constables (including rank). The following are a few examples:



A review of Association records also revealed that the Association was using Mr. Thomassie's name and official title to make tax-free purchases of badges, badge cases, and clothing. From 2007 through 2013, these purchases totaled \$6,286. Some of these purchases were made using the Second Justice Court Constable's credit card.

Considering the foregoing, it is noteworthy that:

- (1) Mr. Thomassie founded the Association after becoming Constable.
- (2) Mr. Thomassie appeared to have had significant control over the Association.
- (3) The Association was not a distinct legal entity registered with the Secretary of State.
- (4) Official Constable credentials and uniforms were given to members who are referred to as Deputy Constables.
- (5) The Association did not pay taxes on its earnings.
- (6) Some tax-free purchases made by the Association were invoiced to Mr. Thomassie in his official capacity as Second Justice Court Constable.
- (7) The Constable's office credit card was used for some Association expenditures.

Based on the foregoing, it could be argued that the Association was not a private club, but rather an extension of the Second Justice Court Constable's Office. As such, the Constable and his Association were obligated to follow state laws that apply to public agencies. In addition to laws applying to the Association, Governmental Accounting Standards Board Statement No. 14 states that a primary government is financially accountable for legally-separate organizations if its officials appoint a voting majority of an organization's governing body and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the primary government. Therefore, it appears that the Constable had an obligation to include the Association's finances with the financial statements of the Jefferson Parish Second Justice Court Constable.

Because Mr. Thomassie: (1) received cash, commodities, and services paid for with what may be public funds; (2) donated \$1,984 in gifts to the general public; (3) did not properly account for at least \$96,770 in what may be public funds raised by the Association; (4) required fees be paid to become a deputy constable; and (5) did not require deputy constables to serve the Second Justice Court, Mr. Thomassie and certain deputy constables may have violated both the Louisiana State Constitution and state law.<sup>7</sup>

### **Constable Thomassie Misstated His Sworn Financial Statements**

**From 2009 through 2013, sworn annual financial statements on the operations of the Constable's Office filed with the LLA by Constable Thomassie overstated the actual expenses of his office. During this time period, Mr. Thomassie claimed \$161,374 in office-related expenses; however, it was later discovered that in calculating the expenses, Mr. Thomassie's personal and household expenses were included. By misstating the sworn financial statements on the operations of the Constable's Office filed with the LLA, Mr. Thomassie may have violated state law.**

According to La. R.S. 24:513, Constables receiving less than \$200,000 in revenues during the course of a fiscal year are required to file a sworn financial statement and revenue certification with the LLA each year. The Constable's Office met this criteria, and Mr. Thomassie submitted sworn financial statements on the operations of the Constable's Office to the LLA.

We reviewed Mr. Thomassie's financial statements for calendar years 2009 through 2013. A comparison of the revenues he reported as collected versus the actual revenues collected indicated Mr. Thomassie did not report \$14,050 in revenues collected during this time period. In addition, a review of the expenditures Mr. Thomassie reported indicates total expenditures per year as follows: 2009 - \$11,733; 2010 - \$21,431; 2011 - \$30,185; 2012 - \$48,762; and 2013 - \$49,263. According to Mr. Thomassie, he did not complete the financial statements and, therefore, could not comment on them. He stated that Mrs. Thomassie (his wife) completed the financial statements each year. According to Mrs. Thomassie, the expenses kept increasing because she included their personal and household expenses when calculating the expenses of the Constable's Office.

By decreasing the actual revenues received and increasing the expenditures with personal expenses, Mr. Thomassie appeared to have materially misstated the sworn financial statements he filed on behalf of the Constable's Office and under reported his annual salary. Based on his financial reporting of the Constable's Office to the LLA, Mr. Thomassie may have violated state law.<sup>8</sup>

### **Excessive Garnishment Fees Charged to Debtors**

**From 2009 until July 2011, Ms. Danita Turnage served as SJC clerk of court. In addition to serving as clerk of court, Ms. Turnage also served Constable Thomassie by managing the garnishment process on the Constable's behalf. During this time period, Ms. Turnage amended original garnishment judgments to include a \$5 accounting fee, which is not authorized by state law. In addition, on 40 occasions Ms. Turnage actually collected more than the \$5 fee from garnishees. In total, she collected \$12,630 in improper fees for herself. By doing so, Ms. Turnage may have violated state law.**

According to Mr. DeJean, from the time he took office in 2009 until July 2011, Ms. Danita Turnage served as his clerk of court. In addition to serving as clerk of court,

Ms. Turnage also served Constable Thomassie by managing the garnishment process. According to Constable Thomassie, Ms. Turnage collected payments from the garnishee, completed deposit slips, wrote checks to the creditors (that the Constable signed), maintained the garnishment folders, kept an accounting of garnishment account balances, and made payments to Constable Thomassie for his 6% service fee. Garnishment funds were maintained in a separate escrow account held by the SJC.

A review of the garnishment folders revealed that several of the garnishment judgments contained an amendment to the original judgment titled, "Amendment to Judgment against Garnishee." Each amendment to the original judgment was signed by Ms. Turnage indicating that she served a copy to the Plaintiff, either by fax or mail. The amendment, in part, stated:

"IT IS FURTHER ORDERED, ADJUDGED AND DECREED THAT THE EMPLOYER HEREIN SHALL DEDUCT A PROCESSING FEE OF \$5.00 FROM THE NONEXEMPT INCOME OF THE EMPLOYEE FOR EACH PAY PERIOD DURING WHICH THE JUDGMENT OF GARNISHMENT IS IN EFFECT THIS SHALL BE AN ACCOUNTING FEE TO BE PAID TO THE COURT FOR THE PROCESSING OF THESE PAYMENTS THROUGH THIS COURT."

A review of state laws governing fees charged by JPs and constables indicates that neither the JP nor the constable was authorized to charge the \$5 accounting fee. Moreover, the Assistant Attorney General who provides annual training for JPs and constables stated that he is not aware of any state law that allows for the additional accounting fee. We tried to meet with Ms. Turnage on two occasions to discuss this matter with her; however, she never responded to our requests.

Based on available records, we determined that Ms. Turnage paid herself \$10,370 in accounting fees for processing 2,074 garnishment payments. In addition, on 40 garnishment cases Ms. Turnage increased the \$5 accounting fee and charged the debtors an additional \$2,260. She accomplished this in two ways: (1) the garnishee submitted a separate check specifically for the accounting fee, then Ms. Turnage wrote herself a check for twice (\$10) the accounting fee; and (2) in all other instances, Ms. Turnage simply paid herself in excess of the \$5 accounting fee. Combined, Ms. Turnage appears to have paid herself \$12,630 in excess of allowable fees. By doing so, Ms. Turnage may have violated state law.<sup>9</sup>



# ATTACHMENT I

The following documents were submitted to the Legislative Auditor's Office.

6519

**Justice of the Peace**  
of Ward/District 2  
Jefferson (City, Parish) Louisiana

**Financial Statements**  
As of and for the Year Ended December 31, 2012

Required by Louisiana Revised Statutes 24:513 and 24:514 to  
be filed with the Legislative Auditor  
Within 90 days after the close of the fiscal year.

---

AFFIDAVIT

Personally came and appeared before the undersigned authority, Justice of the Peace (your name) Patrick Hale DeJean, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Court of Jefferson Parish, Louisiana, as of December 31, 2012, and the results of operations for the year then ended, on the cash basis of accounting.

In addition, (your name) Patrick Hale DeJean, who duly sworn, deposes, and says that the Justice of the Peace of Ward/District 2 and Jefferson Parish received \$200,000 or less in revenues and other sources for the year ended December 31, 2012, and accordingly, is required to provide a sworn financial statement and affidavit and is not required to provide for an audit, review/attestation, or compilation report for the previously mentioned fiscal year.

Patrick Hale DeJean  
Signature of JP

Sworn to and subscribed before me, this 21<sup>st</sup> day of March, 2013.

John Ales  
NOTARY PUBLIC Signature  
John Ales # 2390

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Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

JP's Name	<u>Patrick Hale DeJean</u>
Street/P.O. Box Address	<u>1897 Ames Blvd</u>
City	<u>Kenner</u>
Zip Code	<u>70072</u>
Telephone Number	<u>504 349 5407</u>
Fax Number / Email	<u>504 349 5406</u>

Release Date APR 03 2013

**Please return the completed form by March 31 to Office of Legislative Auditor - Local Government Services, Post Office Box 94397, Baton Rouge, LA 70804-9397**

Statement A  
Page 3

Patrick Hale DeJean (Your Name)  
Jefferson Parish Justice of the Peace  
of Ward / District 2  
Marrero (City) Louisiana

Statement of Cash Receipts and Disbursements  
For the 12 Months Ended December 31, 2012

**CASH RECEIPTS:**

- 1. State & Parish salary (required information, on W-2 Form)
- 2. Total Fees collected (if collected)
- 3. Other \_\_\_\_\_
- 4. Total cash receipts (add lines 1-3)

General Fund

1.	<u>21900</u>
2.	<u>137440</u>
3.	<u>0</u>
4.	<u>159140</u>

**CASH DISBURSEMENTS:**

- 5. Fees paid to constable (Out of Total Fees collected from line 2)
- 6. Operating expenses (rent, utilities, phone/fax line, etc.)
- 7. Materials and supplies (stationery, postage, etc.)
- 8. Travel and other charges
  - 8a. For yourself \_\_\_\_\_
  - 8b. For employees (not for Constable) \_\_\_\_\_
- 9. Cost of equipment purchased (fax machine, etc.)
- 10. Total disbursements (add lines 5-9)
- 11. Balance Available (loss) for payment of salaries [lines 4 - Line 10]
- Salary and related benefits:
  - 12. Amount retained by yourself from line 11 as salary \_\_\_\_\_
  - 13. Amount paid to employees (not to your Constable) \_\_\_\_\_
  - 14. Total salaries paid (add Lines 12 and 13)

5.	<u>68720</u>
6.	<u>0</u>
7.	<u>3000</u>
8a.	<u>0</u>
8b.	<u>0</u>
9.	<u>3600</u>
10.	<u>75320</u>
11.	<u>83820</u>
12.	<u>35,000</u>
13.	<u>0</u>
14.	<u>35,000</u>

**FUND BALANCE**

- 15. Increase (or decrease) in fund balance -- may be \$0 (line 11 less line 14)
- 16. Fund Balance at beginning of the year -- may be \$0 (Ending Fund balance from last year's report)
- 17. Fund Balance (or deficit) at end of the year -- may be \$0 (add lines 15 and 16)

15.	<u>0</u>
16.	<u>0</u>
17.	<u>0</u>

Please return the completed form by March 31 to Office of Legislative Auditor – Local Government Services, Post Office Box 94397, Baton Rouge, LA, 70804-9397



**STATEMENT B**

Page 4

PATRICK HANE DEJEAN (Your Name)  
Jefferson Parish Justice of the Peace  
 of Ward/District 2  
Marvero (City) Louisiana

Balance Sheet, on December 31, 2012

	General Fund
<b>ASSETS:</b>	
1. Cash	1. <u>0</u>
2. Investments	2. <u>0</u>
3. Office furnishings (Cost of desks, etc.)	3. <u>0</u>
4. Equipment (Cost of fax machine, etc.)	4. <u>15,000</u>
<b>5. Total Assets (add lines 1 - 4)</b>	<b>5. <u>0</u></b>
<b>LIABILITIES AND FUND BALANCE:</b>	
Liabilities:	
6. Cash overdraft	6. <u>0</u>
7. Other liabilities	7. <u>15,000</u>
<b>8. Total Liabilities (add lines 6 - 7)</b>	<b>8. <u>15,000</u></b>
Fund Balances:	
9. Ending Fund balance (from line 17, Statement A)	9. <u>0</u>
10. Other	10. <u>0</u>
<b>11. Total Liabilities and Fund Balance (add lines 8 - 10)</b>	<b>11. <u>15,000</u></b>

Note: Line 5 (Total Assets) should equal Line 11 (Total Liabilities and Fund Balance)

Please return the completed form by March 31 to Office of Legislative Auditor - Local Government Services, Post Office Box 94397, Baton Rouge, LA 70804-9397

The following document was submitted to the bank.

Statement A  
Page 3

PATRICK HALE DEJEAN (Your Name)  
JEFFERSON Parish Justice of the Peace  
of Ward / District 2  
MARRERO (City) Louisiana

Statement of Cash Receipts and Disbursements  
For the 12 Months Ended December 31, 2012

	General Fund
<b>CASH RECEIPTS:</b>	
1. State & Parish salary ( <i>required information on W-2 Form</i> )	1. <u>21,700 -</u>
2. Total Fees collected (if collected)	2. <u>274,370 -</u>
3. Other _____	3. <u>- 0 -</u>
4. Total cash receipts (add lines 1-3)	4. <u>296,070 -</u>
 <b>CASH DISBURSEMENTS:</b>	
5. Fees paid to constable (Out of Total Fees collected from line 2)	5. <u>- 0 -</u>
6. Operating expenses (rent, utilities, phone/fax line, etc.)	6. <u>- 0 -</u>
7. Materials and supplies (stationery, postage, etc.)	7. <u>3500 -</u>
8. Travel and other charges	
8a. For yourself	8a. <u>- 0 -</u>
8b. For employees (not for Constable)	8b. <u>- 0 -</u>
9. Cost of equipment purchased (fax machine, etc.)	9. <u>- 0 -</u>
10. Total disbursements (add lines 6-9)	10. <u>3500 -</u>
11. Balance Available (less) for payment of salaries (lines 4 - Line 10)	11. <u>292,570</u>
 Salary and related benefits:	
12. Amount retained by yourself from line 11 as salary	12. <u>120,000 -</u>
13. Amount paid to employees (not to your Constable)	13. <u>- 0 -</u>
14. Total salaries paid (add Lines 12 and 13)	14. <u>120,000 -</u>
 <b>FUND BALANCE</b>	
15. Increase (or decrease) in fund balance - may be \$0 (line 11 less line 14)	15. <u>172,570 -</u>
16. Fund Balance at beginning of the year - may be \$0 (Ending Fund balance from last year's report)	16. <u>- 0 -</u>
17. Fund Balance (or deficit) at end of the year - may be \$0 (add lines 16 and 15)	17. <u>172,570 -</u>

# ATTACHMENT II

The following documents were submitted to the Legislative Auditor's Office.

6579

Jefferson Parish Justice of the Peace  
of Ward/District 2  
Marrero (City) Louisiana

Financial Statements  
As of and for the Year Ended December 31, 2013

Required by Louisiana Revised Statutes 24:513 and 24:514 to  
be filed with the Legislative Auditor  
Within 90 days after the close of the fiscal year.

## AFFIDAVIT

Personally came and appeared before the undersigned authority, Justice of the Peace (your name) Patrick Hale DeJean who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Court of Jefferson Parish, Louisiana, as of December 31, 2013, and the results of operations for the year then ended, on the cash basis of accounting.

In addition, (your name) Patrick Hale DeJean, who duly sworn, deposes, and says that the Justice of the Peace of Ward/District 2 and Jefferson Parish received \$200,000 or less in revenues and other sources for the year ended December 31, 2013, and accordingly, is required to provide a sworn financial statement and affidavit and is not required to provide for an audit, review/attestation, or compilation report for the previously mentioned fiscal year.

Patrick Hale DeJean  
Signature of JP

Sworn to and subscribed before me, this 27<sup>th</sup> day of March, 2014.

[Signature]  
NOTARY PUBLIC Signature

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date APR 23 2014

Please Complete this Section:  
JP's Name Patrick Hale DeJean  
Street/P.O. Box Address 1887 Ames Blvd  
City/Zip Code Marrero LA 70072  
Telephone Number 504 349 5407  
Fax Number 504 349 5406  
Email Address phdejean@lsuao.edu

Please return the completed form by March 31 to Office of Legislative Auditor - Local  
Government Services, Post Office Box 94397, Baton Rouge, LA. 70804-9397.

Patrick Hale DeJean (JP Name)  
Jefferson Parish Justice of the Peace  
 of Ward / District 2  
Marrero (City) Louisiana

Statement A  
 Page 3

Statement of Cash Receipts and Disbursements  
 For the 12 Months Ended December 31, 2013

**CASH RECEIPTS:**

- 1. State & Parish salary *(required information, on W-2 Form)*
- 2. Total Fees collected (if collected)
- 3. Other \_\_\_\_\_
- 4. Total cash receipts (add lines 1-3)

General  
 Fund

1.	<u>19597.12</u>
2.	<u>158781.25</u>
3.	
4.	<u>178,378.37</u>

**CASH DISBURSEMENTS:**

- 5. Fees paid to constable (Out of Total Fees collected from line 2)
- 6. Cost of equipment purchased (fax machine, etc.)
- 7. Materials and supplies (stationery, postage, etc.)
- 8. Travel and other charges
  - 8a. For yourself
  - 8b. For employees (not for Constable)
- 9. Other operating expenses (rent, utilities, phone/fax line, etc.)
- 10. Total disbursements (add lines 5-9)
- 11. Balance Available (loss) for payment of salaries [(line 4 less Line 10)]

5.	<u>61832.50</u>
6.	<u>2400.00</u>
7.	<u>20347.00</u>
8a.	<u>0</u>
8b.	<u>36653.00</u>
9.	<u>0</u>
10.	<u>91232.50</u>
11.	<u>87145.87</u>

Salary and related benefits:

- 12. Amount retained by yourself from line 11 as salary
- 13. Amount paid to employees (not to your Constable)
- 14. Total salaries paid (add Lines 12 and 13)

12.	<u>87145.87</u>
13.	<u>0</u>
14.	<u>87145.87</u>

**FUND BALANCE**

- 15. Increase (or decrease) in fund balance – may be \$0 (line 11 less line 14)
- 16. Fund Balance at beginning of the year – may be \$0 (Ending Fund balance from last year's report)
- 17. Fund Balance (or deficit) at end of the year – may be \$0 (add lines 15 and 16)

15.	<u>0</u>
16.	<u>0</u>
17.	<u>0</u>

Please return the completed form by March 31 to Office of Legislative Auditor -- Local Government Services, Post Office Box 94397, Baton Rouge, LA 70804-9397

Statement B  
Page 4

Patrick Hale DeJean (JP Name)  
Jefferson Parish Justice of the Peace  
of Ward/District 2  
Marrero (City) Louisiana

Balance Sheet, on December 31, 13

	<u>General Fund</u>
<b>ASSETS:</b>	
1. Cash	1. <u>0</u>
2. Investments	2. <u>0</u>
3. Office furnishings (Cost of desks, etc.)	3. <u>0</u>
4. Equipment (Cost of fax machine, etc.)	4. <u>0</u>
<b>5. Total Assets (add lines 1 - 4)</b>	<b>5. <u>0</u></b>
<b>LIABILITIES AND FUND BALANCE:</b>	
Liabilities:	
6. Cash overdraft	6. <u>0</u>
7. Other liabilities	7. <u>0</u>
<b>8. Total Liabilities (add lines 6 -- 7)</b>	<b>8. <u>0</u></b>
Fund Balances:	
9. Ending Fund balance (from line 17, Statement A)	9. <u>0</u>
10. Other	10. <u>0</u>
<b>11. Total Liabilities and Fund Balance (add lines 8 - 10)</b>	<b>11. <u>0</u></b>

Note: Line 5 (Total Assets) should equal Line 11 (Total Liabilities and Fund Balance)

Please return the completed form by March 31 to Office of Legislative Auditor – Local  
Government Services, Post Office Box 94397, Baton Rouge, LA 70804-939

The following document was submitted to the bank.

JANUARY 2013 - PRESENT

Statement A  
Page 3

PATRICK HALE DEJEAN (Your Name)  
Jefferson Parish Justice of the Peace  
of Ward / District 2  
NAVY RD (City) Louisiana

Statement of Cash Receipts and Disbursements  
For the 12 Months Ended December 31, \_\_\_\_\_  
JANUARY 2013 - PRESENT

	General Fund
<b>CASH RECEIPTS:</b>	
1. State & Parish salary (required information on W-2 Form)	1. <u>10850 -</u>
2. Total Fees collected (if collected)	2. <u>8330 -</u>
3. Other	3. <u>- 0 -</u>
4. Total cash receipts (add lines 1-3)	4. <u>93980 -</u>
<b>CASH DISBURSEMENTS:</b>	
5. Fees paid to constable (Out of Total Fees collected from line 2)	5. <u>- 0 -</u>
6. Operating expenses (rent, utilities, phone/fax line, etc.)	6. <u>- 0 -</u>
7. Materials and supplies (stationary, postage, etc.)	7. <u>1500</u>
8. Travel and other charges	
8a. For yourself	8a. <u>- 0 -</u>
8b. For employees (not for Constable)	8b. <u>- 0 -</u>
9. Cost of equipment purchased (fax machine, etc.)	9. <u>- 0 -</u>
10. Total disbursements (add lines 5-9)	10. <u>1500 -</u>
11. Balance Available (loss) for payment of salaries (line 4 - Line 10)	11. <u>92480</u>
Salary and related benefits:	
12. Amount retained by yourself from line 11 as salary	12. <u>40,000 -</u>
13. Amount paid to employees (not to your Constable)	13. <u>- 0 -</u>
14. Total salaries paid (add Lines 12 and 13)	14. <u>40,000 -</u>
<b>FUND BALANCE</b>	
15. Increase (or decrease) in fund balance - may be \$0 (line 11 less line 14)	15. <u>52480 -</u> <u>40000 -</u>
16. Fund Balance at beginning of the year - may be \$0 (Ending Fund balance from last year's report)	16. <u>- 0 -</u>
17. Fund Balance (or deficit) at end of the year - may be \$0 (add lines 15 and 16)	17. <u>52480</u>

## LEGAL PROVISIONS

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<sup>1</sup> **La. R.S. 14:71.1(A), Bank Fraud.** “Whoever knowingly executes, or attempts to execute, a scheme or artifice to do any of the following shall be imprisoned, with or without hard labor, for not more than ten years, or may be fined not more than one hundred thousand dollars, or both: (1) To defraud a financial institution. (2) To obtain any of the monies, funds, credits, assets, securities, or other property owned by or under the custody or control of a financial institution by means of false or fraudulent pretenses, practices, transactions, representations, or promises.”

**La. R.S. 14:132 (B), Injuring Public Records.** Second degree injuring public records is the intentional removal, mutilation, destruction, alteration, falsification, or concealment of any record, document, or other thing, defined as a public record pursuant to R.S. 44:1 et seq. and required to be preserved in any public office or by any person or public officer pursuant to R.S. 44:36.

**La. R.S. 14:133 (A), Filing or Maintaining False Public Records.** Filing false public records is the filing or depositing for record in any public office or with any public official, or the maintaining as required by law, regulation, or rule, with knowledge of its falsity, of any of the following: (1) Any forged document. (2) Any wrongfully altered document. (3) Any document containing a false statement or false representation of a material fact.

**La. R.S. 14:134(A), Malfeasance in Office.** “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; or (2) Intentionally perform any such duty in an unlawful manner.”

**La. R.S. 14:134.3 (A), Abuse of Office.** “No public officer or public employee shall knowingly and intentionally use the authority of his office or position, directly or indirectly, to compel or coerce any person to provide the public officer, public employee or any other person with anything of apparent present or prospective value when the public officer or employee is not entitled by the nature of his office to the services sought or the object of his demand.”

**La. R.S. 42:1461(A), Public property; personal obligations of officials, employees, and custodians; actions; prescription.** “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.”

**La. R.S. 39:1410.60(A), Approval of application; incurring indebtedness.** “No parish, municipality, public board, political or public corporation, subdivision, or taxing district, and no road or subroad district, school district, sewerage district, drainage or subdrainage district, levee district, waterworks or subwaterworks district, irrigation district, road lighting district, harbor and terminal district, or any other political subdivision, taxing district, political or public corporation, created under or by the constitution and laws of the state shall have authority to borrow money, incur debt, or to issue bonds, or other evidences of debt, or to levy taxes, or to pledge uncollected taxes or revenues for the payment thereof, where they are authorized by the constitution or laws of the state so to do, without the consent and approval of the State Bond Commission.”

**18 U.S.C. §1014, False Statement to a Bank.** “Whoever knowingly makes any false statement or report, or willfully overvalues any land, property or security, for the purpose of influencing in any way the action of ... any institution the accounts of which are insured by the Federal Deposit Insurance Corporation... upon any application,

... loan,... or any change or extension of any of the same,... shall be fined not more than \$1,000,000 or imprisoned not more than 30 years, or both.”

**18 U.S.C. §1344, Bank Fraud.** Whoever knowingly executes, or attempts to execute, a scheme or artifice: (1) to defraud a financial institution; or (2) to obtain any of the moneys, funds, credits, assets, securities, or other property owned by, or under the custody or control of, a financial institution, by means of false or fraudulent pretenses, representations, or promises; shall be fined not more than \$1,000,000 or imprisoned not more than 30 years, or both.

## <sup>2</sup> Code of Judicial Conduct

### CANON 1

#### **A Judge Shall Uphold the Integrity and Independence of the Judiciary**

“An independent and honorable judiciary is indispensable to justice in our society. A judge should participate in establishing, maintaining, and enforcing, and shall personally observe, high standards of conduct so that the integrity and independence of the judiciary may be preserved. The provisions of this Code are to be construed and applied to further that objective. As a necessary corollary, the judge must be protected in the exercise of judicial independence.”

### CANON 2

#### **A Judge Shall Avoid Impropriety and the Appearance of Impropriety in All Activities**

(A). “A judge shall respect and comply with the law and shall act at all times in a manner that promotes public confidence in the integrity and impartiality of the judiciary.”

<sup>3</sup> **La. R.S. 14:67(A), Theft.** “Theft is the misappropriation or taking of anything of value which belongs to another, either without the consent of the other to the misappropriation or taking, or by means of fraudulent conduct, practices, or representations. An intent to deprive the other permanently of whatever may be the subject of the misappropriation or taking is essential.”

**La. R.S. 14:68(A), Unauthorized Use of a Movable.** “Unauthorized use of a movable is the intentional taking or use of a movable which belongs to another, either without the other's consent, or by means of fraudulent conduct, practices, or representations, but without any intention to deprive the other of the movable permanently. The fact that the movable so taken or used may be classified as an immovable, according to the law pertaining to civil matters, is immaterial.”

**La. R.S. 14:230(B), Money laundering; transactions involving proceeds of criminal activity.** “It is unlawful for any person knowingly to do any of the following: (1) Conduct, supervise, or facilitate a financial transaction involving proceeds known to be derived from criminal activity, when the transaction is designed in whole or in part to conceal or disguise the nature, location, source, ownership, or the control of proceeds known to be derived from such violation or to avoid a transaction reporting requirement under state or federal law. (4) Receive or acquire proceeds derived from any violation of criminal activity, or knowingly or intentionally engage in any transaction that the person knows involves proceeds from any such violations.”

**18 U.S.C. §1343, Wire Fraud.** Whoever, having devised or intending to devise any scheme or artifice to defraud, or for obtaining money or property by means of false or fraudulent pretenses, representations, or promises, transmits or causes to be transmitted by means of wire, radio, or television communication in interstate or foreign commerce, any writings, signs, signals, pictures, or sounds for the purpose of executing such scheme or artifice, shall be fined under this title or imprisoned not more than 20 years, or both. If the violation affects a financial institution, such person shall be fined not more than \$1,000,000 or imprisoned not more than 30 years, or both.

**18 U.S.C. §1956, Laundering of Monetary Instruments.** “Whoever, knowing that the property involved in a financial transaction represents the proceeds of some form of unlawful activity, conducts or attempts to conduct such a financial transaction which in fact involves the proceeds of specified unlawful activity... shall be sentenced to a fine of not more than \$500,000 or twice the value of the property involved in the transaction, whichever is greater, or imprisonment for not more than twenty years, or both.”



<sup>4</sup> **La. R.S. 14:71.1(A), Bank Fraud.** “Whoever knowingly executes, or attempts to execute, a scheme or artifice to do any of the following shall be imprisoned, with or without hard labor, for not more than ten years, or may be fined not more than one hundred thousand dollars, or both: (1) To defraud a financial institution. (2) To obtain any of the monies, funds, credits, assets, securities, or other property owned by or under the custody or control of a financial institution by means of false or fraudulent pretenses, practices, transactions, representations, or promises.”

**La. R.S. 14:125, False Swearing.** “False swearing is the intentional making of a written or oral statement, known to be false, under sanction of an oath or an equivalent affirmation, where such oath or affirmation is required by law; provided that this article shall not apply where such false statement is made in, or for use in, a judicial proceeding or any proceeding before a board or official, wherein such board or official is authorized to take testimony.”

**La. R.S. 14:133 (A), Filing or Maintaining False Public Records.** Filing false public records is the filing or depositing for record in any public office or with any public official, or the maintaining as required by law, regulation, or rule, with knowledge of its falsity, of any of the following: (1) Any forged document. (2) Any wrongfully altered document. (3) Any document containing a false statement or false representation of a material fact.

**La. R.S. 14:134(A), Malfeasance in Office.** “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; or (2) Intentionally perform any such duty in an unlawful manner.”

**La. R.S. 14:134.3 (A), Abuse of Office.** “No public officer or public employee shall knowingly and intentionally use the authority of his office or position, directly or indirectly, to compel or coerce any person to provide the public officer, public employee or any other person with anything of apparent present or prospective value when the public officer or employee is not entitled by the nature of his office to the services sought or the object of his demand.”

**18 U.S.C. §1014, False Statement to a Bank.** “Whoever knowingly makes any false statement or report, or willfully overvalues any land, property or security, for the purpose of influencing in any way the action of ... any institution the accounts of which are insured by the Federal Deposit Insurance Corporation... upon any application, ... loan,... or any change or extension of any of the same,... shall be fined not more than \$1,000,000 or imprisoned not more than 30 years, or both.”

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<sup>5</sup> **La. R.S. 14:67(A), Theft.** “Theft is the misappropriation or taking of anything of value which belongs to another, either without the consent of the other to the misappropriation or taking, or by means of fraudulent conduct, practices, or representations. An intent to deprive the other permanently of whatever may be the subject of the misappropriation or taking is essential.”

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**La. R.S. 14:135. Public Salary Deduction**

A. Public salary deduction is committed when any public officer or public employee retains or diverts for his own use or the use of any other person or political organization, any part of the salary or fees allowed by law to any other public officer or public employee, unless authorized in writing by the said public officer or public employee.

B. Whoever commits the crime of public salary deduction shall be imprisoned for not more than five years with or without hard labor or shall be fined not more than five thousand dollars or both.

**La. R. S. 14:230(B), Money laundering; transactions involving proceeds of criminal activity.** “It is unlawful for any person knowingly to do any of the following: (1) Conduct, supervise, or facilitate a financial transaction involving proceeds known to be derived from criminal activity, when the transaction is designed in whole or in part to conceal or disguise the nature, location, source, ownership, or the control of proceeds known to be derived from such violation or to avoid a transaction reporting requirement under state or federal law. (4) Receive or acquire proceeds derived from any violation of criminal activity, or knowingly or intentionally engage in any transaction that the person knows involves proceeds from any such violations.”

**La. R.S. 42:1461(A), Public property; personal obligations of officials, employees, and custodians; actions; prescription.** “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.”

**18 U.S.C. §1343, Wire Fraud.** Whoever, having devised or intending to devise any scheme or artifice to defraud, or for obtaining money or property by means of false or fraudulent pretenses, representations, or promises, transmits or causes to be transmitted by means of wire, radio, or television communication in interstate or foreign commerce, any writings, signs, signals, pictures, or sounds for the purpose of executing such scheme or artifice, shall be fined under this title or imprisoned not more than 20 years, or both. If the violation affects a financial institution, such person shall be fined not more than \$1,000,000 or imprisoned not more than 30 years, or both.

**18 U.S.C. §1956, Laundering of Monetary Instruments.** “Whoever, knowing that the property involved in a financial transaction represents the proceeds of some form of unlawful activity, conducts or attempts to conduct such a financial transaction which in fact involves the proceeds of specified unlawful activity... shall be sentenced to a fine of not more than \$500,000 or twice the value of the property involved in the transaction, whichever is greater, or imprisonment for not more than twenty years, or both.”

<sup>6</sup> **La. R.S. 14:70.7(A), Unlawful production, manufacturing, distribution, or possession of fraudulent documents for identification purposes.** “It shall be unlawful for any person to knowingly or intentionally produce, manufacture, distribute, or possess fraudulent documents for identification purposes.” (B). “For purposes of this Section: (1) ‘Distribute fraudulent documents for identification purposes’ means to sell, give, transport, issue, provide, lend, deliver, transfer, transmit, distribute, or disseminate fraudulent documents for identification purposes. (2) ‘Fraudulent documents for identification purposes’ means documents which are presented as being bona fide documents which provide personal identification information but which are, in fact, false, forged, altered, or counterfeit. (3) ‘Personal identification information’ shall include but not be limited to a person’s: (k) Government-issued identification card.”

**La. R.S. 14:118(A), Public bribery.** “(1) Public bribery is the giving or offering to give, directly or indirectly, anything of apparent present or prospective value to any of the following persons, with the intent to influence his conduct in relation to his position, employment, or duty: (a) Public officer, public employee, or person in a position of public authority. (e) Any person who has been elected or appointed to public office, whether or not said person has assumed the title or duties of such office. (2) The acceptance of, or the offer to accept, directly or indirectly, anything of apparent present or prospective value, under such circumstances, by any of the above named persons, shall also constitute public bribery.”

**La. R.S. 14:134(A), Malfeasance in office.** “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; or (2) Intentionally perform any such duty in an unlawful manner.”

**La. R.S. 14:134.3(A), Abuse of office.** “No public officer or public employee shall knowingly and intentionally use the authority of his office or position, directly or indirectly, to compel or coerce any person to provide the public officer, public employee or any other person with anything of apparent present or prospective value when the public officer or employee is not entitled by the nature of his office to the services sought or the object of his demand.”

**La. R. S. 14:141(A), Prohibited splitting of profits, fees or commissions.** “For the purposes of this Section, ‘splitting of profits, fees or commissions’ means the giving, offering to give, receiving or offering to receive, directly or indirectly, anything of apparent present or prospective value by or to a public officer or public employee or to any fund or fiduciary existing for the benefit of or use by such public officer or employee, when such value is derived from any agreement or contract to which the state or any political subdivision thereof is a party. (B) There shall be no splitting of profits, fees or commissions, past or present, derived from the sale of any commodity, goods, services, insurance, or anything of value to the state or any political subdivision thereof from which a public officer or public employee, representing the state or a political subdivision, as the case may be, in his official capacity, receives or offers to receive a portion of the profits, fees and/or commissions. The contract shall be a public record.”

<sup>7</sup> **La. R.S. 14:67(A), Theft.** “Theft is the misappropriation or taking of anything of value which belongs to another, either without the consent of the other to the misappropriation or taking, or by means of fraudulent conduct, practices, or representations. An intent to deprive the other permanently of whatever may be the subject of the misappropriation or taking is essential.”

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**La. R.S. 42:1101(B), Declaration of policy.** “It is essential to the proper operation of democratic government that elected officials and public employees be independent and impartial; that governmental decisions and policy be made in the proper channel of the governmental structure; that public office and employment not be used for private gain other than the remuneration provided by law; and that there be public confidence in the integrity of government. The attainment of one or more of these ends is impaired when a conflict exists between the private interests of an elected official or a public employee and his duties as such. The public interest, therefore, requires that the law protect against such conflicts of interest and that it establish appropriate ethical standards with respect to the conduct of elected officials and public employees without creating unnecessary barriers to public service. It is the purpose of this Chapter to implement these policies and objectives.”

**La. R.S. 42:1413(A), Law enforcement officers; grounds for removal; method for removal.** “It is essential to the proper operation of democratic government in general and of law enforcement agencies in particular that public

law enforcement officials and employees be independent and impartial; that decisions and recommendations by law enforcement officers be made through the proper channels of governmental structure; that positions of trust in law enforcement agencies not be used for private gain other than the remuneration provided by law; and that there be public confidence in the integrity of law enforcement organizations. It is the policy and purpose of these provisions to implement these objectives of protecting the integrity of the government of this state by prescribing essential restrictions on the conduct of law enforcement officers during the course of their discharge of official duties and responsibilities.”

**La. R.S. 42:1461(A), Public property; personal obligations of officials, employees, and custodians; actions; prescription.** “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.” (B) “When, pursuant to a statute, ordinance, resolution, or contract or other agreement, a public entity, as defined in Subsection A, entrusts to a contractor or to a quasi-public entity of any kind the care, administration, allocation, or disposition of funds, property, or other things of value belonging to it or under its custody or control, the contractor or the quasi-public entity, and the officers and employees thereof personally, shall be deemed to have undertaken the obligation of a fiduciary with respect to such funds, property, or other things of value of the public entity.” (C) “The breach of an obligation established under this Section gives rise to an action in favor of the public entity for the recovery of any such funds, property, or other things of value and for any other damages resulting from the breach. This action is prescribed by ten years, reckoning from the date on which the breach occurred.”

<sup>8</sup> **La. R. S. 14:125(A), False swearing.** “False swearing is the intentional making of a written or oral statement, known to be false, under sanction of an oath or an equivalent affirmation, where such oath or affirmation is required by law; provided that this article shall not apply where such false statement is made in, or for use in, a judicial proceeding or any proceeding before a board or official, wherein such board or official is authorized to take testimony.”

**La. R. S. 14:133(A)(3)** states, in part, that “Filing false public records is the filing or depositing for record in any public office or with any public official, or the maintaining as required by law, regulation, or rule, with knowledge of its falsity, of any of the following: (3) Any document containing a false statement or false representation of a material fact....”

<sup>9</sup> **La. R.S. 14:67(A), Theft.** “Theft is the misappropriation or taking of anything of value which belongs to another, either without the consent of the other to the misappropriation or taking, or by means of fraudulent conduct, practices, or representations. An intent to deprive the other permanently of whatever may be the subject of the misappropriation or taking is essential.”

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## APPENDIX A

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### Management's Responses



### **Auditor's Note**

Both Justice of the Peace Patrick Hale DeJean and Constable Antoine Thomassie were given an opportunity to respond to the allegations levied in our audit report.

Mr. DeJean did not agree to have an exit conference with us, nor did he provide a response to our report.

Mr. Thomassie agreed to have an exit meeting with us to discuss the contents of the report. However, he did not provide a response to our report.





## APPENDIX B

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Danita Turnage's Response



1) Actually I was hired by Second Justice Court in 1991. I was laid off by Patrick Deyan in 2011. His reason was he could no longer afford to pay me and would not ask me to work for free. He waited until Friday at closing time to tell me this, I had no warning. I had worked for the office for 20 years I did not unstate any fees and only collected what Patrick Deyan approved first. I am not an attorney and believed the judge would only approve something that was legal. I did not sign anything without his approval.

2) Over my 20 years with Second Justice Court I have worked for the judge who was elected at that point and time. I did not work for the Constable. On the matter of the garnishments I opened the envelopes when we received them, copied all checks received and placed each copy in the proper folder. On the log sheet inside each folder I logged in the amount of the check. In some

Cases I made a deposit slip sometimes the judge did it himself. I handed everything to the judge and he did all the banking. I had no access to any of his accounts. When he would tell me the deposit was made I would write the checks to the creditors and calculate the fees. Before the judge added the constable to his account I would give everything to the judge for his approval and signatures. Whenever he was done he would give me back the checks for fees and would keep the checks for mailing or getting to the creditors unless a creditor was coming in and he would give me their check sealed in an envelope. Once the judge gave the constable signing power I would give the checks to the constable for approving and signing. When the constable was not available the judge would approve and sign the checks. The judge still handled the mailing of the checks. We didn't have

a postage machine any more because the judge said he was fighting the amount they were charging him and was not paying the bill. He said he had to get stamps and would take care of sending the payments out.

3+4) The amendment stated is partially correct. The amendment the judge dictated to me and approved stated that there was a \$5.00 <sup>up</sup> to \$100, there was be an additional fee of \$5.00 per \$100 over that amount. The amendment stated was used for previous garnishments. Patrick Deyan approved the new amended judgment and they were put in the folders and sent to the creditors with the documents. I don't remember signing anything I had a signature stamp and only used it with the judge's approval. The judge stated the accounting fee would be paid as part of my salary since the amount of garnishment checks received had more than tripled and

all the other office paperwork was being done after hours and on weekends when the office was closed and I did not receive any extra pay for the extra hours. He could not afford to pay me any more money. Some times processing the garnishment checks would take all day but the evictions, small claims and other paperwork still had to be processed and sent out in a timely manner.

5) The judge placed the accounting and Constable fees in place and approved the deductions. I was following the judge's orders and assumed it was correct. He is an attorney and I assumed he had gotten approval for the fees, considering he knows the law.

6) I only wrote the checks, I did not approve anything. I had no access to any accounts. I did not pay

myself anything. The judge and the constable signed the checks and approved all of the amounts. I followed what I was told to do. I have never doubled fees and in fact when a garnishment was close to ending I re added everything to make sure there were no mistakes and the creditor was not getting more than they were supposed to. I would even go over the records with the person being garnished if they requested it. If this fee was not allowed I had no knowledge of it I was told it was allowable by the judge otherwise I would not have collected it. All I was doing was my job to the best of my ability

I am sorry this had to be hand written but the only computer I have that I could have typed this up on and printed it was seized by your office and never returned.

Sincerely  
Dante S. Swinge