

OFFICE OF THE STATE FIRE MARSHAL



INVESTIGATIVE AUDIT
ISSUED NOVEMBER 17, 2021

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LOUISIANA LEGISLATIVE AUDITOR
MICHAEL J. "MIKE" WAGUESPACK

November 17, 2021

H. "BUTCH" BROWNING, JR.,
LOUISIANA STATE FIRE MARSHAL
OFFICE OF THE STATE FIRE MARSHAL
Baton Rouge, Louisiana

We are providing this report for your information and use. This investigative audit was performed in accordance with Louisiana Revised Statutes 24:513, *et seq.* to determine the validity of complaints we received.

We conducted this audit after receiving a report from the Division of Administration of some transactions made by personnel with the Office of the State Fire Marshal (OSFM) that may have violated LaCarte card policies and procedures. The transactions occurred following Hurricane Laura.

We found that Lt. Robert McCormick, former emergency management officer for OSFM, used his position to improperly direct state funds totaling \$846,140 to companies doing business with or on behalf of his brother, Thomas McCormick, between August 30, 2020, and April 29, 2021.

The payments were for supplies, equipment rentals, catering services, and other emergency services provided during natural disasters.

We also found that some items were purchased using Thomas McCormick's and Lt. McCormick's personal funds and billed to OSFM at excessive rates.

We found as well that the companies diverted funds totaling \$397,546 to Thomas McCormick's law firm, McCormick Law Firm, LLC, as "Legal Fees," "Legal Services," or "Attorney Fees." The funds then were distributed to personally benefit and/or reimburse Lt. McCormick, Thomas McCormick, and others.

Because Lt. McCormick used his position with OSFM to direct state funds to companies doing business with or on behalf of his brother, Lt. McCormick, Thomas McCormick, and others may have violated state and federal laws.

H. "Butch" Browning, Jr.,
Louisiana State Fire Marshal
Office of the State Fire Marshal
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The procedures we performed primarily consisted of making inquiries and examining selected financial records and other documents, and do not constitute an examination or review in accordance with generally-accepted auditing or attestation standards. Consequently, we provide no opinion, attestation, or other form of assurance with respect to the information upon which our work was based.

The accompanying report presents our findings and recommendations, as well as management's response. This is a public report. Copies of this report have been delivered to the District Attorney for the 18th Judicial District of Louisiana, the United States Attorney for the Middle District of Louisiana, the Louisiana Board of Ethics, and others, as required by law.

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA
Legislative Auditor

MJW/ch

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EXECUTIVE SUMMARY

Improper Contractual Agreements and Payments

Former Office of the State Fire Marshal (OSFM) Emergency Management Officer Lieutenant Robert McCormick (Lt. McCormick) used his position to improperly direct state funds totaling \$846,140 to companies doing business with or on behalf of his brother, Thomas McCormick, from August 30, 2020 to April 29, 2021. These payments were for supplies, equipment rentals, catering services, and other emergency services provided during natural disasters. We found some items were purchased using Thomas McCormick and Lt. McCormick's personal funds and billed to OSFM at excessive rates. We also found the companies diverted funds totaling \$397,546 to Thomas McCormick's law firm, McCormick Law Firm, LLC, as "Legal Fees," "Legal Services," or "Attorney Fees," which then distributed the funds to personally benefit and/or reimburse Lt. McCormick, Thomas McCormick, and others. Because Lt. McCormick used his position with OSFM to direct state funds to companies doing business with or on behalf of his brother, Lt. McCormick, Thomas McCormick, and others may have violated state and federal laws.

BACKGROUND AND METHODOLOGY

Public Safety Services (DPS) is an agency within the Louisiana Department of Public Safety and Corrections. DPS is created within the executive branch of state government and is comprised of eight agencies, including the Office of the State Fire Marshal (OSFM). OSFM's mission statement is "to protect life and property from the hazards of fire or explosion, to ensure the safety of our citizens in the constructed environment, to provide equal access to disabled individuals and promote the efficient use of energy in commercial buildings." OSFM performs a number of statutorily-defined duties including, but not limited to, arson investigations and building inspections. During state emergencies, such as hurricanes and other natural disasters, OSFM coordinates urban search and rescue operations and performs building surveys of damaged structures to assist in the planning of recovery operations.

Governor John Bel Edwards issued *Proclamation Number 108 JBE 2020*, declaring a statewide state of emergency on August 21, 2020, in anticipation of what would become Hurricanes Laura and Marco making landfall in Louisiana in close proximity to each other. *Proclamation Number 108 JBE 2020* specifically referenced La. R.S. 29:732, which prohibits price gouging during a state of emergency. A subsequent proclamation for Hurricane Laura, *Proclamation 115 JBE 2020*, suspended the Louisiana Procurement Code and all corresponding rules and regulations for the purpose of the procurement of any goods and services necessary to respond to Hurricane Laura. *Proclamation Number 108 JBE 2020* was effective through September 20, 2020, and was then extended for additional 30-day periods and is still in effect.

Although Marco bypassed Louisiana, Laura made landfall as a Category 4 hurricane in Cameron Parish, Louisiana, on August 27, 2020, and moved north, then northeast, causing widespread damage in western and central Louisiana. Prior to landfall, teams from Louisiana and elsewhere mobilized in preparation for search and rescue operations OSFM would oversee. In addition to search and rescue missions, OSFM also performed other functions in Hurricane Laura's aftermath, including building inspections.

OSFM personnel used state-issued credit cards, known as LaCarte or P-cards, to make purchases totaling \$1,709,783 during the 2020 hurricane season (May through November). The use of LaCarte cards is governed by the Office of State Purchasing's (OSP's) Corporate Liability "LaCarte" Purchasing Card and CBA Policy (LaCarte policy), dated July 1, 2018. OSP's Travel Section (State Travel) oversees the LaCarte card program, which includes reviewing purchases made with LaCarte cards. The LaCarte policy requires LaCarte card purchases to comply with "current purchasing policies, rules and regulations, mandates, Louisiana Statutes, Executive Orders, State Liability Travel Card and CBA Policy, internal agency policies and procedures and/or PPM49 as applicable." The LaCarte policy expressly prohibits split purchases [i.e., a practice whereby one or more cardholders or suppliers split a purchase into two or more transactions and/or purchase orders to circumvent either Single Transaction Limits (STL) or bid requirements]. The LaCarte policy also prohibits cardholders from using their LaCarte cards to pay another person's expenses without prior approval from State Travel. All cardholders are required to take annual training regarding LaCarte policies and procedures and sign a cardholder

agreement to acknowledge they understand the policies and procedures and accept responsibility for compliance.

During the declared emergency, some OSFM employees with LaCarte cards and emergency purchasing responsibilities received increases in their card limits as follows: the STL increased from \$5,000 to \$25,000 per single transaction, and the monthly credit limit increased from the OSFM-determined limit to \$100,000 per cardholder. However, despite changes in the limits, the LaCarte policy expressly states, “Higher limits do NOT eliminate the need to follow emergency procurement rules, policies, procedures, mandates and/or executive orders.” Thus, although Governor Edwards suspended Louisiana Procurement Law requirements due to Hurricane Laura, OSFM personnel were still required to follow the LaCarte policy and Emergency Procurement Policy. OSP’s Emergency Procurement Policy states that OSP’s statewide contracts should be used during emergencies if those vendors can satisfy delivery requirements before seeking other methods. This policy also states if none of the existing contracts satisfy the purchaser’s needs, the cardholder should attempt to obtain telephone or fax bids depending on the purchaser’s capabilities at the time and maintain files for each purchase (single or multiple items) to document the purchaser’s efforts.

During a review of LaCarte card purchases, State Travel identified large, unusual purchases made by OSFM personnel from vendors Gifts Unlimited, LLC and Westside Services, LLC and determined these purchases – and other purchases made by or on behalf of OSFM’s Emergency Management Officer, Lieutenant Robert McCormick – may have violated LaCarte card policies and procedures. The Louisiana Division of Administration reported these transactions to the Louisiana Legislative Auditor (LLA) as mandated by the LaCarte policy, and to fulfill the notice requirements of Louisiana Revised Statute 24:523.¹ The LLA initiated this investigative audit to determine the propriety of transactions made by OSFM personnel since Hurricane Laura. The procedures performed during this audit included:

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

During our audit we received assistance from the District Attorney for the 18th Judicial District and the Sheriff’s Departments for West Baton Rouge and Iberville parishes. Their participation was instrumental to the completion of this audit.

FINDING AND RECOMMENDATIONS

Improper Contractual Agreements and Payments

Former Office of the State Fire Marshal (OSFM) Emergency Management Officer Lieutenant Robert McCormick (Lt. McCormick) used his position to improperly direct state funds totaling \$846,140^A to companies doing business with or on behalf of his brother, Thomas McCormick, from August 30, 2020 to April 29, 2021. These payments were for supplies, equipment rentals, catering services, and other emergency services provided during natural disasters. We found some items were purchased using Thomas McCormick and Lt. McCormick's personal funds and billed to OSFM at excessive rates. We also found the companies diverted funds totaling \$397,546^B to Thomas McCormick's law firm, McCormick Law Firm, LLC, as "Legal Fees," "Legal Services," or "Attorney Fees," which then distributed the funds to personally benefit and/or reimburse Lt. McCormick, Thomas McCormick, and others. Because Lt. McCormick used his position with OSFM to direct state funds to companies doing business with or on behalf of his brother, Lt. McCormick, Thomas McCormick, and others may have violated state and federal laws.^{2,3,4,5,6,7,8,9,10,11,12,13,14}

OSFM performs a number of statutorily-defined duties including, but not limited to, arson investigations and building inspections. During state emergencies, including hurricanes and other natural disasters, OSFM coordinates urban search and rescue (USAR) operations and performs surveys of damaged structures to assist in the planning of recovery operations. Records show that OSFM personnel used state-issued credit cards, known as LaCarte or P-cards, to make purchases totaling \$1,709,783 during the 2020 hurricane season (May through November). The Louisiana Office of State Purchasing's (OSP's) Travel Section (State Travel) is responsible for overseeing the state's LaCarte card program. During a review of OSFM's LaCarte card purchases in October 2020, State Travel identified large, unusual purchases made by OSFM personnel from vendors Gifts Unlimited, LLC (Gifts Unlimited) and Westside Services, LLC (Westside Services) and determined these purchases – and other purchases made by or on behalf of Lt. McCormick – may have violated LaCarte card policies and procedures.

Records show that OSFM made payments totaling \$846,140 to Gifts Unlimited; Westside Services; and Emergency Logistics Solutions, LLC (Emergency Logistics Solutions) between August 30, 2020 and April 29, 2021. During our audit, we obtained bank records, credit card records, and emails from these companies, as well as from Lt. McCormick, Thomas McCormick, and others. These records show that Lt. McCormick's brother, Thomas McCormick, used Gifts Unlimited, Westside Services, and Emergency Logistics Solutions to contract with OSFM for supplies, equipment rentals, catering, and other emergency services that were requested and paid for by, or at the request of, Lt. McCormick. After receiving state funds, these companies issued payments totaling at least \$397,546 to Thomas McCormick's law firm often marked as "Legal

^A This amount includes \$783,531 paid by, or on behalf of OSFM to Gifts Unlimited and Westside Services (see chart on p. 7) and \$62,609 paid by OSFM to Emergency Logistics Solutions (see chart on p. 10).

^B This amount includes \$367,846 paid from Gifts Unlimited and Westside Services to McCormick Law Firm (see chart on p. 7) and \$29,700 paid from Emergency Logistics Solutions to McCormick Law Firm (see chart on p. 10).

services,” “Legal fees,” or “Attorney Fees.” (See Attachment One for a schedule of checks issued to McCormick Law Firm). It appears that Thomas McCormick used proceeds from these transactions to pay Lt. McCormick’s personal expenses and to reimburse Lt. McCormick for purchases made for those companies using Lt. McCormick’s funds. It also appears that Thomas McCormick used proceeds from these transactions to pay Stacy Smith, a former OSFM reserve deputy and wife of Lt. McCormick’s supervisor, Major Dean Smith, for her work at OSFM.

Westside Services, LLC and Gifts Unlimited, LLC

According to the Louisiana Secretary of State (SoS) website, Bernard Christmas is the registered agent and sole member of Westside Services, a Louisiana limited liability company domiciled in West Baton Rouge Parish. SoS records show Westside Services was registered on June 15, 2020, approximately 2.5 months before Hurricane Laura struck southwest Louisiana, and formed for the purposes of cutting grass, painting, pressure washing, hauling, and handyman work. According to the SoS website, Ava Richardson, Mr. Christmas’ wife, is the registered agent and sole member of Gifts Unlimited, a Louisiana limited liability company domiciled in West Baton Rouge Parish. SoS records further show that Gifts Unlimited was registered on October 18, 2019, for the purposes of “Gifts items and more.” Social media posts show that Gifts Unlimited is a retail store that sells clothing and accessories.

Records show that OSFM paid Gifts Unlimited and Westside Services (collectively) \$783,531 for bottled water, transportation services, equipment rentals, catering, and other emergency services from August 30, 2020 to April 29, 2021. This amount included \$480,521 in LaCarte card transactions and four checks totaling \$303,010 issued by the State Treasury to Westside Services. More than half of the invoices (13 of 24) paid by LaCarte cards were for amounts ranging between \$24,000 and \$24,974 (\$1,000 or less below the emergency STL of \$25,000 for OSFM’s LaCarte cards). In addition, the majority of these transactions, including the purchase orders for the checks issued to these companies, were requested and paid by, or on behalf of, Lt. McCormick.

Thomas McCormick appears to have used Gifts Unlimited and Westside Services to contract with OSFM through Lt. McCormick. Records and interviews show that Thomas McCormick purchased goods (bottled water, paper towels, toilet tissue, etc.), hired subcontractors, physically participated in services provided to OSFM, created Gifts Unlimited and Westside Services’ invoices and quotes, and created an email account for Westside Services to submit Gifts Unlimited and Westside Services’ invoices and quotes directly to Lt. McCormick. It further appears that Thomas McCormick charged OSFM excessive prices for some of the goods and services provided by Gifts Unlimited and Westside Services, including bottled water sold to OSFM at an average markup of nearly 10 times over the actual cost for the water in the aftermath of Hurricane Laura.^c

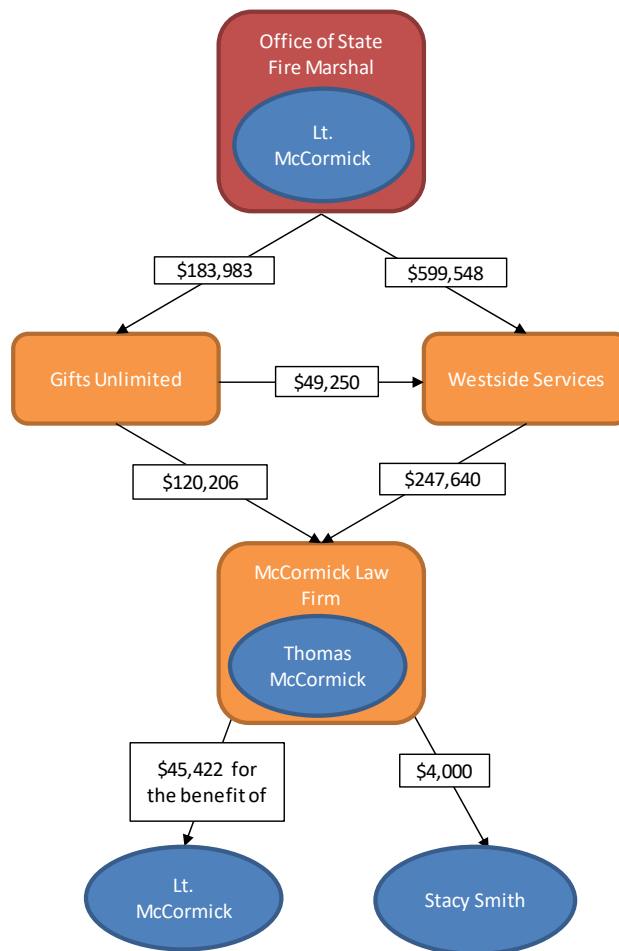
Bank records show that once Gifts Unlimited and Westside Services received state funds, Gifts Unlimited and Westside Services paid almost half of the funds to McCormick Law Firm. These records show that Gifts Unlimited and Westside Services issued checks totaling \$367,846 to

^c This markup is calculated as follows: (\$1.41 per bottle charged to OSFM - \$0.13 average actual cost per bottle) / \$0.13 average actual cost per bottle = 9.8 times markup.

McCormick Law Firm and that Mr. Christmas made cash withdrawals totaling \$104,570 from Westside Services from September 18, 2020 to March 4, 2021. According to McCormick Law Firm bank account and credit card records, Thomas McCormick then made payments totaling \$45,422 to pay Lt. McCormick's personal expenses, including:

- \$31,765 in payments for Lt. McCormick's personal credit cards from September 9, 2020 to March 9, 2021 (this amount appears to have included reimbursements of \$17,568 for purchases related to goods and services provided to OSFM);
- \$8,658 to pay off Lt. McCormick's personal car loan on November 19, 2020; and
- \$4,999 to pay school tuition for one of Lt. McCormick's children.

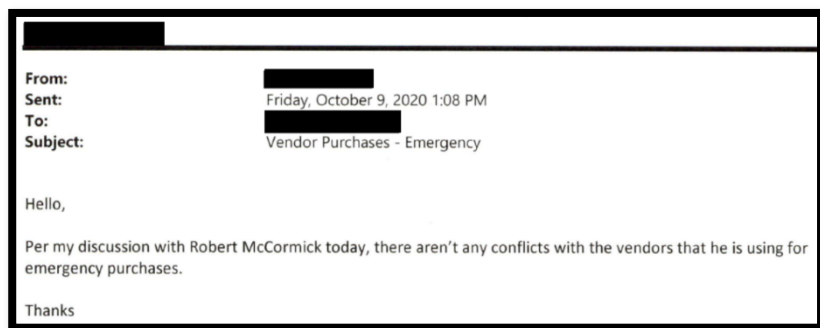
The flow of funds from OSFM through Gifts Unlimited and Westside Services is illustrated in the chart below.



Following Hurricane Laura, several OSFM employees questioned transactions involving Westside Services. One employee who used his LaCarte card to purchase bottled water and later paid Westside Services for bottled water at Lt. McCormick's request, found the water prices

charged through Westside Services to be unreasonable. This employee and another OSFM employee later observed who they believed to be Thomas McCormick cleaning an OSFM base camp for Westside Services. These employees, and others, raised concerns with their supervisors. Those concerns were eventually brought to the attention of Fire Marshal Butch Browning, who instructed a Deputy Chief and his executive assistant to look into the matter.

The executive assistant told us she spoke with Lt. McCormick, which was verified by another employee who witnessed the conversation. The executive assistant said she asked Lt. McCormick if any of his family members were involved with Westside Services and reminded him it would be a conflict of interest if one of his family members was involved with the company. According to the executive assistant, Lt. McCormick told her there was no conflict of interest and that he did not have any relatives working for Westside Services. The executive assistant sent an email to the Deputy Chief memorializing the conversation on the same day the conversation took place, October 9, 2020 (see email to right). The Deputy Chief told us that she researched Westside Services through the SoS website and did not see anyone named McCormick listed.



Mr. Christmas told us Lt. McCormick called him before Hurricane Laura. According to Mr. Christmas, Lt. McCormick instructed him to contact Thomas McCormick about some work and told Mr. Christmas that Thomas McCormick would help him run Westside Services. Mr. Christmas stated that before storms, he would meet with Lt. McCormick and Thomas McCormick in person to discuss what services Westside Services would provide to OSFM. Mr. Christmas stated that Thomas McCormick registered Westside Services as a vendor with the state and set up the Westside Services email account used to submit invoices to OSFM. Mr. Christmas stated that Thomas McCormick prepared and submitted all of Westside Services' invoices to OSFM and determined the amounts charged to OSFM. Mr. Christmas told us he did not have the password to access Westside Services' email account and did not submit any invoices to OSFM from this email account.^D

Mr. Christmas told us Thomas McCormick basically ran Westside Services and that Thomas McCormick told him that whatever profit they made from Westside Services would be split down the middle between Mr. Christmas and Thomas McCormick. He stated that after Gifts Unlimited and/or Westside Services received payments from OSFM, Thomas McCormick called him and requested checks from Gifts Unlimited and/or Westside Services for "legal fees." Mr. Christmas said that on other occasions, Thomas McCormick called him and asked to be paid in

^D We found two invoices that do not appear to have been emailed by Thomas McCormick. A Gifts Unlimited invoice for face shields in the amount of \$2,500 was emailed to Lt. McCormick from Ava Richardson's email address on August 13, 2020, and a Westside Services invoice for face shields in the amount of \$1,500 was emailed to Lt. McCormick directly from Westside Services' credit card processor (Square) on December 21, 2020.

cash. Mr. Christmas told us he withdrew money from the bank and handed it to Thomas McCormick on multiple occasions. Mr. Christmas told us he believed Thomas McCormick was his attorney/partner, although Thomas McCormick never represented him as an attorney.

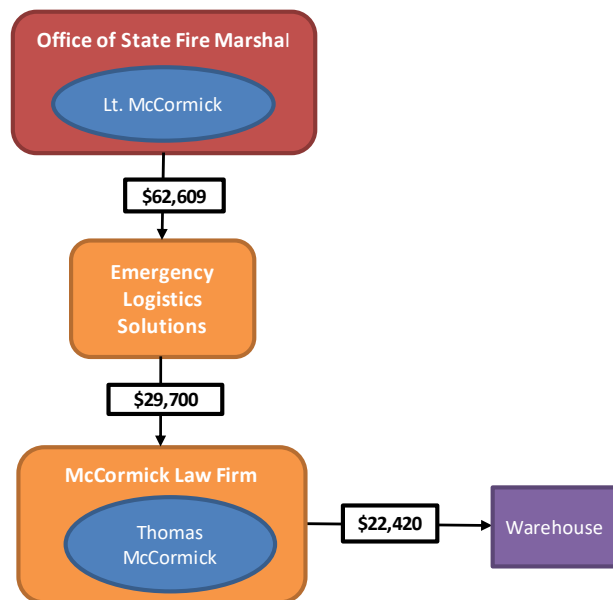
Emergency Logistics Solutions, LLC

Emergency Logistics Solutions was incorporated on September 18, 2020, as a Louisiana limited liability company domiciled in Iberville Parish, approximately two months before doing business with OSFM. According to SoS, Phillip Sibley is the sole officer (manager) for Emergency Logistics Solutions, and McCormick Law Firm is the registered agent. OSP records show that Emergency Logistics Solutions registered with the state as a vendor three days after completing the incorporation paperwork, using McCormick Law Firm's fax number. OSFM made five LaCarte card payments totaling \$62,609 to Emergency Logistics Solutions from November 20, 2020 to March 23, 2021. Four of these payments were made using Lt. McCormick's LaCarte card, and the fifth payment was made by another OSFM employee for an invoice emailed to Lt. McCormick.

The majority of these payments (\$46,855) were related to the emergency lease, cleaning, and upkeep of a warehouse in Port Allen, Louisiana. However, we searched property ownership records and found that Emergency Logistics Solutions does not own a warehouse in Port Allen, Louisiana. OSFM records show that Lt. McCormick used his LaCarte card to pay Emergency Logistics Solutions \$21,000 to lease the warehouse on November 20, 2020. According to bank records, Emergency Logistics Solutions issued a check in the amount of \$19,000 to McCormick Law Firm for "legal work," and McCormick Law Firm's funds were used to obtain an \$18,000 cashier's check payable to the entity that owns the warehouse for the actual cost of the lease.

The flow of funds from OSFM to Emergency Logistics Solutions is illustrated in the following table.^E

^E The \$29,700 paid from Emergency Logistics Solutions to McCormick Law Firm included checks for \$19,000, \$7,200, and \$3,500, and the funds that flowed from McCormick Law Firm to the entity that owned the warehouse included cashier's checks for \$18,000 and \$4,420.



Phillip Sibley also provided services to OSFM during the 2020 hurricane season, for which he was paid \$10,000 by Westside Services and \$24,700 by McCormick Law Firm (using funds received from Westside Services). Thomas McCormick also purchased a 25-foot gooseneck trailer for Mr. Sibley for \$11,460 using funds from McCormick Law Firm. Another subcontractor (Just Johns, LLC), who was subcontracted by Thomas McCormick to provide rental equipment for OSFM base camps, paid Phillip Sibley \$40,900 to maintain that rental equipment on his behalf.

Mr. Sibley stated that he first performed emergency services during Hurricane Laura at Bernard Christmas' request. He told us that since his equipment (truck and trailers) was used, he wanted to open his own company. Mr. Sibley initially stated that he did not provide any bids or quotes to OSFM for the services he performed, but later stated he provided a quote to OSFM for a base camp. Mr. Sibley added that he leased the warehouse and that he sub-leased it to the state at Lt. McCormick's direction. Mr. Sibley stated that he paid Thomas McCormick for the warehouse rent and legal representation regarding the warehouse contracts.

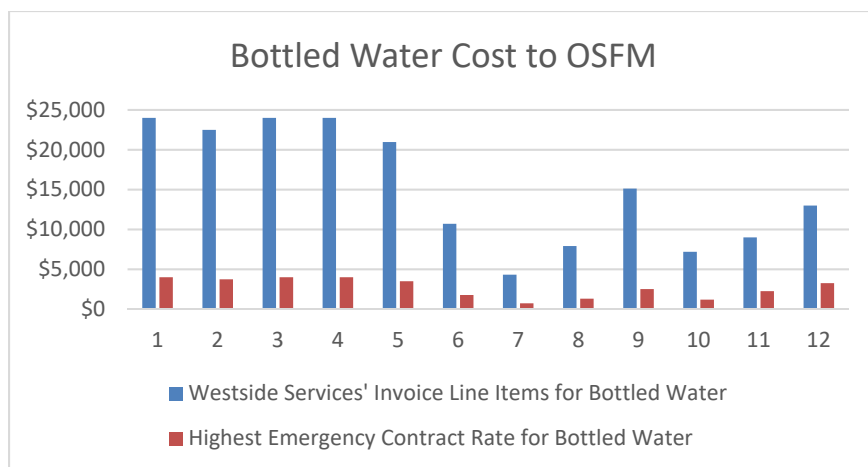
Examples of OSFM's transactions with Gifts Unlimited, Westside Services, and Emergency Logistics Solutions are provided below.

Hurricane Laura^F – Bottled Water

LaCarte card records show that OSFM personnel made \$241,994 in LaCarte card purchases from Gifts Unlimited and Westside Services, collectively, from August 30, 2020 to September 1, 2020. Documentation for these purchases included 10 invoices from Westside Services, some of which contained handwritten notes stating that Westside Services was doing business as Gifts Unlimited. Seven of these purchases, totaling \$172,583, were remitted to Gifts Unlimited's credit card processor (Clover) on August 30, 2020, and three purchases, totaling \$69,411, were remitted to Westside Services' credit card processor (Square) from August 31, 2020 to September 1, 2020. Nine of the 10 invoices were dated August 30, 2020, in amounts ranging between \$24,000 and \$24,974, just below the OSFM LaCarte cards' emergency STL. We spoke with most of the OSFM employees whose LaCarte cards were used to pay Gifts Unlimited/Westside Services' invoices. Several of these employees told us that Lt. McCormick contacted them and asked them to pay the invoices.

A review of Gifts Unlimited/Westside Services' invoices shows OSFM paid \$182,740 for bottled water (approximately 129,000 bottles) from August 30, 2020 through August 31, 2020 (at an average cost of \$1.41 per "16 [sic] ounce" bottle of water). Each invoice indicates that the purchase was made at Lt. McCormick's request; however, Lt. McCormick's LaCarte card was used to make only two of the purchases. The remaining purchases were made using other OSFM employees' LaCarte cards. According to OSP's website, OSFM could have used any of five emergency state contracts that were in place to purchase bottled water for \$0.21 to \$0.25 per 16.9-ounce bottle of water. We found no documentation to show that OSFM attempted to utilize these state emergency contracts or obtain telephone or fax bids or quotes from other vendors. This was confirmed in our conversations with OSFM employees; none of the employees we spoke with utilized the state's emergency contracts for bottled water. We compared the amounts paid by OSFM for bottled water to the highest-priced state emergency contract. By failing to utilize the state's emergency contracts, OSFM paid at least \$150,450 more to purchase bottled water from Gifts Unlimited/Westside Services than it would had it purchased bottled water under an approved emergency state contract, as illustrated in the following chart.

^F Governor John Bel Edwards issued *Proclamation Number 108 JBE 2020*, declaring a statewide state of emergency on August 21, 2020, in anticipation of what would become Hurricanes Laura and Marco making landfall in Louisiana in close proximity to each other. *Proclamation Number 108 JBE 2020* was effective through September 20, 2020, and was subsequently extended for additional 30-day periods and is still in effect. Although Marco bypassed Louisiana, Laura made landfall as a Category 4 hurricane in Cameron Parish, Louisiana, on August 27, 2020, and moved north, then northeast, causing widespread damage in western and central Louisiana.

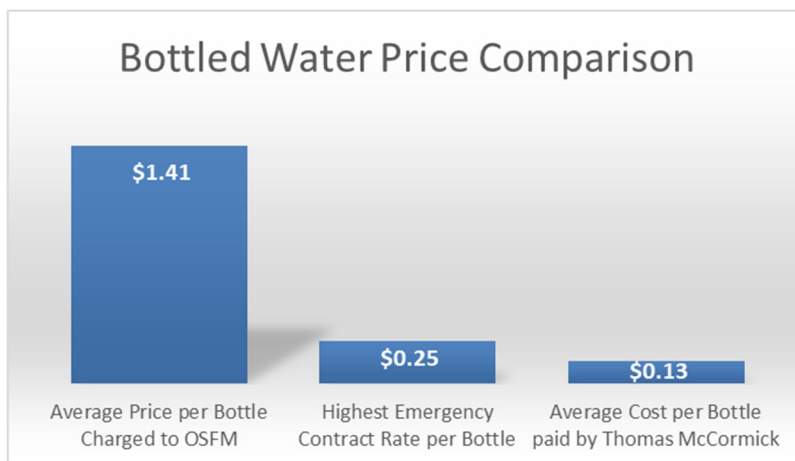


Bank statements for Gifts Unlimited and Westside Services did not reflect any purchases of bottled water in August or September 2020. Mr. Christmas told us that he, Gifts Unlimited, and Westside Services did not purchase any bottled water. Rather, he simply delivered bottled water as directed by Thomas McCormick. He said Thomas McCormick called and asked Mr. Christmas to meet him at a Sam's Club, where he picked up bottled water. Mr. Christmas further said, at that time, he used a truck he picked up at OSFM (later determined to be a truck Lt. McCormick rented in OSFM's name and paid for with OSFM funds) and that Thomas McCormick purchased the bottled water from Sam's Club. Bank statements and credit card statements for Lt. McCormick, Thomas McCormick, and McCormick Law Firm; receipts from Sam's Club; and an invoice from Associated Grocers show that Thomas McCormick purchased approximately 197,000 16.9-ounce bottles of water totaling \$26,581 (including \$6,788 charged to Lt. McCormick's personal credit card) from August 29, 2020 to September 1, 2020 (see chart below).

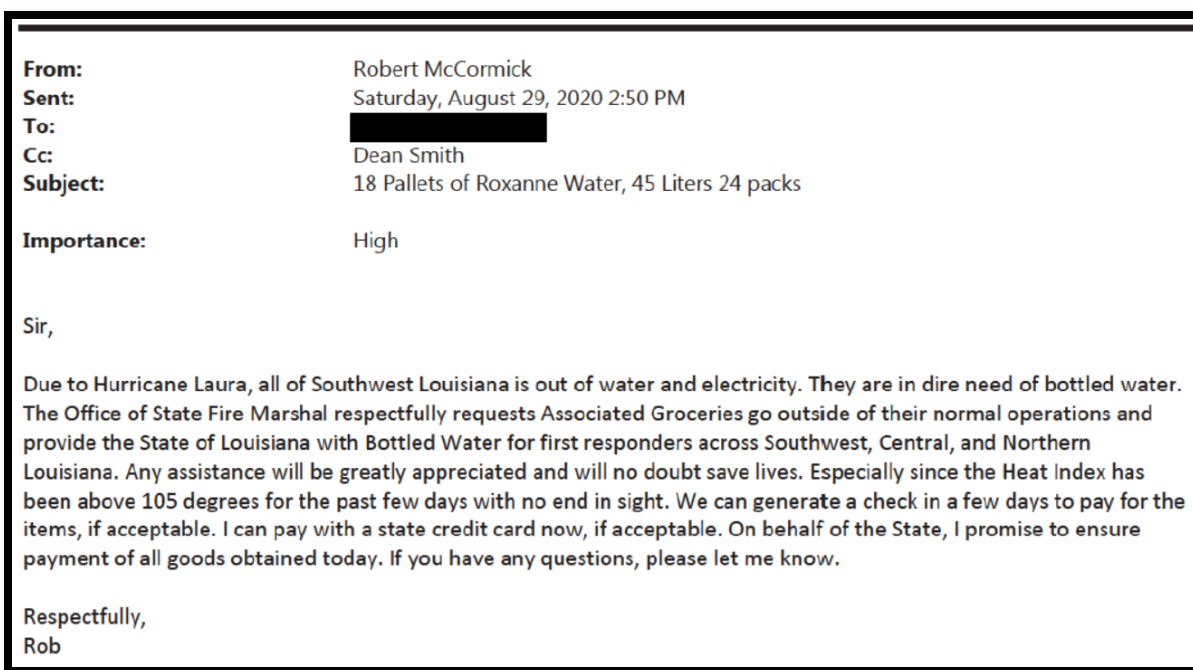
Thomas McCormick Bottled Water Purchases				
Date	Vendor	Bottles Purchased (16.9 Oz)	Total Cost	Source of Funds
8/29/2020	Sam's Club	9,534	\$2,987.78	Thomas McCormick credit card & McCormick Law Firm bank account
8/29/2020	Sam's Club	40,320	\$6,067.92	
8/29/2020	Sam's Club	28,800	\$4,353.94	Thomas McCormick credit card & Thomas/Candy McCormick bank account
8/29/2020	Sam's Club	13,440	\$2,310.17	
8/29/2020	Sam's Club	4,200	\$527.51	
8/30/2020	Associated Grocers	36,288	\$3,546.00	McCormick Law Firm bank account
8/30/2020	Sam's Club	26,920	\$3,685.02	Lt. McCormick personal credit card
9/1/2020	Sam's Club	37,800	\$3,103.23	Lt. McCormick personal credit card
		197,302	\$26,581.57	

According to receipts provided by Sam's Club and an invoice provided by Associated Grocers, Thomas McCormick paid between \$0.08 and \$0.31 per bottle for bottled water purchased at locations in Baton Rouge, Louisiana and Denham Springs, Louisiana. Based on these bottled water purchases, it appears that Thomas McCormick used Gifts Unlimited/Westside Services to

bill OSFM for bottled water at an average cost of \$1.41 per bottle or nearly 10 times more than the average of \$0.13 per bottle Thomas McCormick paid for bottled water (see chart at right).



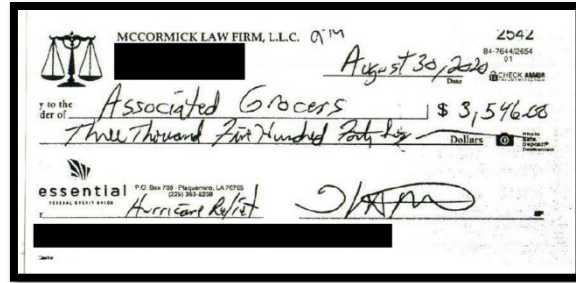
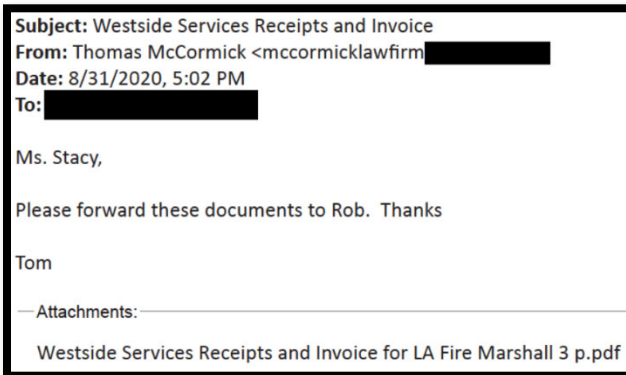
Further, it appears that Lt. McCormick, while working as an OSFM employee, located the vendors (Sam's Club and Associated Grocers) for bottled water and provided that information to Thomas McCormick. For example, on August 29, 2020, Lt. McCormick used his OSFM email account to email an Associated Grocers representative to request bottled water on behalf of OSFM (see email below).



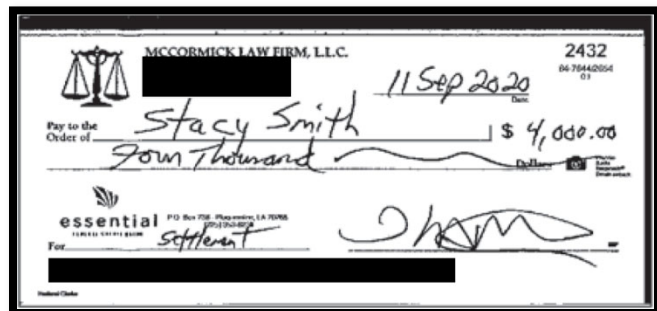
Records show that Associated Grocers sold 18 pallets of 16.9-ounce bottles of Roxane water to OSFM for an average cost of \$0.10 per bottle. According to the invoice, the bottled water was purchased on August 30, 2020, and no sales tax was charged. Associated Grocers also

provided us with a \$3,546 check from McCormick Law Firm, dated August 30, 2020, that was used to pay the invoice (see check to right).

McCormick Law Firm email records show that on August 31, 2020, Thomas McCormick emailed Westside Services' invoice No. 7 to OSFM Reserve Deputy Stacy Smith and requested that she forward the invoice to Lt. McCormick (See email at left and Attachment Two). Invoice No. 7, in the amount of \$24,000, included 15,000 bottles of "Bottle Water – Roxane" for \$1.50 per bottle (\$22,500 total cost), plus a \$2,000 delivery charge, less a \$500 discount, and was paid with Lt. McCormick's LaCarte card. Ms. Smith told us that she accompanied Lt. McCormick to Associated Grocers at his request, where she was introduced to "Thomas" and "Bernard" by their first names. Ms. Smith stated that she did not know Thomas McCormick and Lt. McCormick were brothers at that time, and she observed Bernard Christmas and Thomas McCormick transporting bottled water.



also show a \$4,000 check with the note "settlement" was issued to Stacy Smith, dated September 11, 2020 (see check to right). Ms. Smith told us she received the payment and that Thomas McCormick had never represented her as an attorney. Ms. Smith stated that Lt. McCormick told her that Bernard Christmas with Westside Services wanted to compensate her for helping during the hurricane, when she was an unpaid OSFM volunteer. Ms. Smith stated that she worked for OSFM under the direction of Lt. McCormick and that she did not work for Westside Services. Ms. Smith told us she was offered money two times. The first time she was offered money through Lt. McCormick, she declined. The second time compensation was offered through Lt. McCormick, she accepted. Ms. Smith stated that Bernard Christmas hand delivered the check from McCormick Law Firm. Mr. Christmas stated that it was Thomas McCormick's idea to pay Stacy Smith and that they (Bernard Christmas and Thomas McCormick) delivered the check to Stacy Smith together.



In connection with the second water purchase, a Walmart representative emailed Lt. McCormick on August 31, 2020 and stated the following (See Attachment Three):

"The water that the State Fire Marshall [sic] has requested will be delivered at a Sam's Club at the below address. I don't have the ETA quite yet, but it should be in the morning and I will let you know the precise timing ASAP. When you arrive on-site, a member of management will process the transaction at the register. Thank you all for what you do."

The Walmart representative followed with another email to Lt. McCormick approximately 10 minutes later and stated:

"See below for ETA and overall cost. Give me a shout if you encounter any issues at all:

Planning 10 am delivery tomorrow morning on our PO.

840 units X 3.98 per unit = \$3,343.20 Plus tax.

Meet with the club manager or other manager and they will take care of you."



Email records show that Lt. McCormick forwarded both emails from his OSFM email account to Thomas McCormick approximately 10 minutes later. Credit card and Sam's Club records show that Lt. McCormick's personal credit card was used to purchase 840 units (cases) of water for \$3,103 at 9:36 a.m. on September 1, 2020, using Thomas McCormick's Sam's Club membership (see receipt to left).

Bank records for Gifts Unlimited and Westside Services show that the funds received from OSFM for bottled water purchases were made available (from their credit card processors) on September 8, 2020. McCormick Law Firm bank records further show that Gifts Unlimited and Westside Services issued 12 checks totaling \$166,451 to McCormick Law Firm from September 8, 2020 to September 22, 2020. There were no notations on the first five checks (three from Westside Services and two from Gifts Unlimited) issued on September 8, 2020; however, all seven checks (three from Westside Services and four from Gifts Unlimited) issued on

September 15, 2020 and September 22, 2020 indicated that the checks were issued for either "Legal Services" or "Legal Fees." An example of a check issued from Westside Services to McCormick Law Firm for "legal services" is shown to the left.



It appears that Thomas McCormick used a portion of the funds received from Gifts Unlimited and Westside Services to pay personal expenses for Lt. McCormick. According to credit card records and the payment receipt, Thomas McCormick made a \$4,999 tuition payment for one of Lt. McCormick's children on September 9, 2020 (see payment receipt to right). In addition, records for Lt. McCormick's personal credit card show payments from McCormick Law Firm's bank account in the amounts of \$20,765 and \$8,000 on September 9, 2020 and September 14, 2020, respectively.

The image shows a screenshot of a 'Smart Tuition' payment receipt. At the top, there is a redacted area. Below it, the 'Payment Detail' section contains a table with the following information:

Payment Method:	Phone	Payment Mode:	CC
Payment ID:	[Redacted]		
Amount:	\$4,861.08	CC Fee:	\$138.54
Phone Payment Fee:	\$0.00	Phone Fee Status:	Not Applied
Total Settled Amount:	\$4,999.62	Status:	Settled
Date Submitted:	09/09/2020	Date Posted:	09/09/2020
Added By:	[Redacted]	Description:	

Below the payment details is the 'Account Info' section, which contains a table with the following information:

Name as on Card:	Thomas McCormick		
CC No.:	[Redacted]	CC Type:	Master
Expiration Date:	8/2024		

When we asked Lt. McCormick if he knew that his brother, Thomas McCormick, worked for Westside Services, Lt. McCormick stated that he did not hire his twin brother to buy water, and he didn't know that Thomas McCormick was involved in transactions with Westside Services. Lt. McCormick told us he called Bernard Christmas to deliver water and paid Westside Services to do so. He stated that OSFM initially purchased all of Costco's water and that he ended up purchasing water through contractors such as Westside Services. Lt. McCormick told us that OSFM brought in Westside Services to buy and deliver water and that the price of water was high because Westside Services had to drive to Mississippi and New Orleans to buy water. Lt. McCormick told us that if Thomas McCormick bought anything that was provided to OSFM, he (Lt. McCormick) didn't know it. Lt. McCormick could not explain why he forwarded an email (Attachment Three) to Thomas McCormick about a water delivery at Sam's Club.

Lt. McCormick told us he received the Westside Services invoices from Bernard Christmas. Lt. McCormick stated that Thomas McCormick may have sent him Westside Services' invoices because Bernard Christmas is not a computer savvy person. Lt. McCormick told us that he did not profit off any transactions with OSFM. He stated that his brother has access to his credit cards and that his brother may have purchased bottled water with his credit card because they (Lt. McCormick and Thomas McCormick) commingle funds. Lt. McCormick told us that if Thomas McCormick used his funds, Thomas McCormick would put it back by making payments directly on his credit card. Lt. McCormick told us that Thomas McCormick has paid off notes for Lt. McCormick and he (Lt. McCormick) has paid off notes for Thomas McCormick.

Hurricane Laura – Other Charges

In addition to the charges for bottled water, the ten Westside Services invoices that OSFM paid from August 30, 2020 to September 1, 2020, included \$59,254 in additional charges

for transportation, tarps, paper towels, toilet paper, snacks, ice, fees, and discounts. State Travel records show that OSFM also paid Westside Services \$63,625 for three Hurricane Laura-related invoices (11, 12, and 13) dated between September 10, 2020 and September 16, 2020. These three invoices included charges to rent three generators.

Westside Services' bank records did not reflect the purchase of paper towels, toilet paper, ice, or rental of generators during August or September 2020. However, during our review of Lt. McCormick and Thomas McCormick's bank statements and credit card statements, and corresponding purchase records, we found that Thomas McCormick and Lt. McCormick's personal funds were used to purchase/rent these items. It appears that these items were then billed to OSFM by Westside Services at excessive rates as shown in the table below.

Hurricane Laura - Additional Charges				
	Amount Billed to OSFM	Amount Paid to Vendors	Difference	Percentage Markup
Paper Towels & Toilet Paper	\$ 5,040	\$ 1,474	\$ 3,566	242%
Snacks (Chips)	\$ 2,550	\$ 1,406	\$ 1,144	81%
Ice	\$ 10,080	\$ 2,880	\$ 7,200	250%
Generators - Rent Only	\$ 18,600	\$ 7,650	\$ 10,950	143%
Total	\$ 36,270	\$ 13,410	\$ 22,860	170%

Sam's Club receipts show that Thomas McCormick and Lt. McCormick's funds and/or credit were used to purchase toilet paper, paper towels, and snack-sized bags of chips totaling \$2,880 from August 29, 2020 to August 30, 2020. These items appear to have been included on Westside Services' invoices (1, 5, and 10) and billed for a total of \$7,590. Emails and credit card records also show that Thomas McCormick purchased 2,880 bags of ice for \$2,880 (\$1 per bag) from a vendor in Ascension Parish on August 31, 2020 (see receipt above right). The ice vendor informed us that Thomas McCormick called to order bags of ice and requested the vendor bill Westside Services for the ice. Although it appears that Thomas McCormick purchased ice for \$2,880, Westside Services billed OSFM \$10,080 (see invoice bottom right).

Customer Name:		Payment ID: 42,308		
WESTSIDE SERVICE LLC		Payment Date: 08/31/2020		
		Payment Amount: \$2,880.00		
		Payment Type: Credit Card		
		Check No/Appr Code: 05970T		
		Unapplied Amount: \$0.00		
		Payment Taken By: DV		
		Credit Card Last 4: [REDACTED]		
(Paid By Credit Card TransactionID: 62534799003)				
Payment Applied To				
Invoice No	Invoice No	Invoice Total	Applied Amount	Unpaid Balance
00-000533	08/31/2020	\$1,440.00	\$1,440.00	\$0.00
00-000534	08/31/2020	\$1,440.00	\$1,440.00	\$0.00

WESTSIDE SERVICES, LLC				
[REDACTED]				
INVOICE				
Invoice #		Hurricane Relief 2020-10		
Invoice Date		08/31/2020		
Due Date		09/1/2020		
Item	Description	Unit Price	Quantity	Amount
Product:	Ice 8lb bags	3.50	2,880	\$10,080.00

Louisiana State Fire Marshall
8181 Independence Boulevard
Baton Rouge, LA 70806

In addition, Westside Services was paid \$18,600 for generator rentals included on two different invoices (11 and 12) from September 10, 2020 to September 11, 2020. Lt. McCormick's credit card statements show that his personal credit card was used to make four payments totaling \$7,650 to an equipment rental company between August 31, 2020 and September 30, 2020. We obtained invoices from the equipment rental company that show Thomas McCormick rented an 82 KW generator and two 400-amp welding machines.^G McCormick Law Firm emails show that Thomas McCormick emailed various copies of Westside Services' invoices (11, 12, and 13) to Lt. McCormick's personal email address between September 9, 2020 and September 15, 2020. The metadata for those documents shows the documents were authored and last modified by Thomas McCormick's wife, Candy McCormick.

Hurricane Delta^H Base Camp

OSFM and State Treasury records show that Westside Services was paid \$145,280 to provide a base camp for USAR personnel in Baton Rouge, Louisiana in preparation for Hurricane Delta. McCormick Law Firm emails show that prior to the landfall of Hurricane Delta, Thomas McCormick contacted a vendor on behalf of Westside Services regarding providing base camp services for the state (see email on the following page).

^G Another vendor, Just Johns, LLC, was contacted by Thomas McCormick to provide laundry and shower trailers for the OSFM base camp for Hurricane Laura. This vendor invoiced OSFM directly for that storm. One of those invoices included a line item for "Electrician connect and modify connects for trailers to welding generators."

^H Governor John Bel Edwards declared a state of emergency in response to the imminent threat posed by Hurricane Delta on October 6, 2020, in *Proclamation Number 133 JBE 2020*. Hurricane Delta made landfall on the Louisiana coast on October 9, 2020, bringing devastating winds, widespread power-outages, and severe damage to Louisiana.

Subject: Re: HURRICANE INFO
From: Thomas McCormick <mccormicklawfirm@westsideservicescompany.com>
Date: 10/6/2020, 11:22 AM
To: [REDACTED]
CC: Thomas McCormick <mccormicklawfirm@westsideservicescompany.com>, Bernard Christmas

Thanks [REDACTED],

I'm with Westside Services LLC a relatively new company created to assist and contract directly with the state on emergency matters such as floods, hurricanes, pandemics or other natural disasters. Our office is located at [REDACTED]. My personal cell number is [REDACTED] and the owner is Bernard Christmas and his cell number is [REDACTED]. Our EIN is [REDACTED].

For Hurricane Delta, we are expecting a contract that will require 6 shower trailers, 20 porta potties, 15 hand washing stations, 6 generators to operate the shower trailers, and 6 lights with generators to operate in the night. Additionally, we will need the showers and toilets serviced as needed so we need a pump truck and water delivery for those items. Please get me a quote and know we operate on purchase orders but if we need to use credit cards initially to establish a good working relationship first we understand. Normally takes the state 21 days to EFT funds after invoices are sent. We expect that we'll operate out of 3 locations around Hammond, LA like Airport and schools. I will get addresses once the tasking comes down but that's where we were last time.

Please let me know what you can do and what we can expect as far as pricing.

Thank you!

Thomas McCormick
 Westside Services, LLC
 [REDACTED]

However, emails obtained from Thomas McCormick, Westside Services, and Lt. McCormick's OSFM email account show that Thomas McCormick subcontracted the project to Just Johns, LLC (Just Johns) for \$97,985 (\$47,295 less than the amount paid to Westside Services). According to SoS, John Wilbert IV is the registered agent and manager for Just Johns, a Louisiana limited liability company domiciled in Iberville Parish.

At 3:29 p.m. on October 7, 2020, John Wilbert IV emailed Just Johns' Hurricane Delta invoice for \$97,985 to Thomas McCormick's law firm email address (See invoice at right and Attachment Four).

Just Johns, LLC and Julia's Entertainments <small>A Division of Just Johns, LLC</small>						Invoice	
						Date: 10/7/2020	
TO						Hurricane Delta Invoice 8181 Independence Office	
Salesperson	Job	Shipping Method	Shipping Terms	Delivery Date	Payment Terms	Due Date	
John				10-8-2020	Due on receipt		
Qty	Item #	Description	Unit Price	Discount	Line Total		
3	Trailer	Shower trailer 8 station	2700 per trailer per day - 7 day minimum	Week 2 reduces to 2500 per day	56,700		

Thomas McCormick responded to the email 25 minutes later, at 3:54 p.m., stating, "Invoice is approved please deliver in the morning. Thanks."

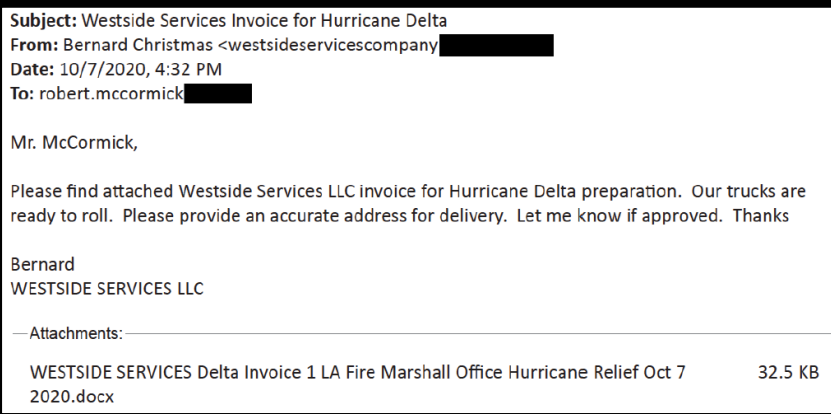
Thirty-eight minutes later, at 4:32 p.m., an email was sent from Westside Services' email account to Lt. McCormick's OSFM email which included a Westside Services (NOT Just Johns) Hurricane Delta invoice [See email and invoice to right (top and middle) and Attachment Five].

The Westside Services invoice attached to the email appears to be a modified version of the Just Johns invoice. It follows the same format, but there are several key differences:

- Just Johns' name, address, and telephone number were replaced with Westside Services' name, address, and telephone number.
- The invoice amount was increased from \$97,985 to \$145,280.
- The minimum rental period for the equipment increased from a 7-day minimum to a 10-day minimum.

Metadata from the Westside Services invoice (see metadata at right) shows it was created by John Wilbert IV and modified by Candy McCormick on October 7, 2020, at 4:28 p.m. (approximately four minutes before the email was sent).

Later that day, at 6:54 p.m., Thomas McCormick sent an email from McCormick Law Firm's email account to Lt. McCormick's personal email account. This email included an invoice (Hurricane DELTA 2020-1) supposedly from Emergency Logistics Solutions for the Hurricane Delta Base Camp. However, this invoice was



WESTSIDE SERVICES, LLC

Invoice

Date: 10/7/2020

TO: Louisiana State Fire Marshall
 8181 Independence Boulevard
 Baton Rouge, LA 70806

Hurricane Delta Invoice
 8181 Independence
 Office

Salesperson	Job	Shipping Method	Shipping Terms	Delivery Date	Payment Terms	Due Date
Bernard				10-8-2020	Due on receipt	

Qty	Item #	Description	Unit Price	Discount	Line Total
3	Trailer	Shower trailer 8 station	2800 per trailer per day - 10 day minimum	Week 2 reduces to 2600 per day	\$84,000.00

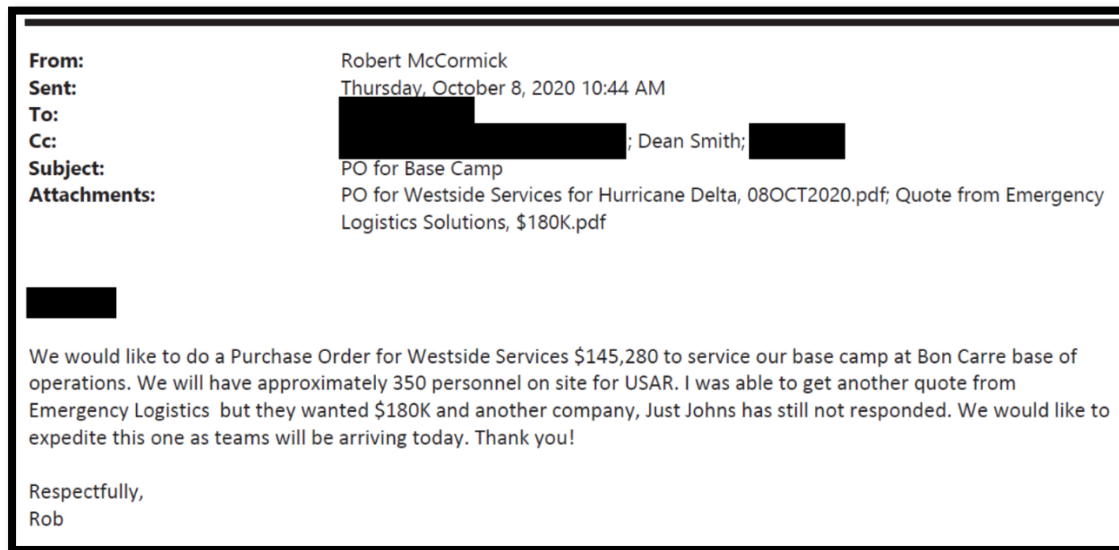
Related Dates

Last Modified 10/7/2020 4:28 PM
 Created 10/7/2020 4:28 PM
 Last Printed 10/7/2020 3:49 PM

Related People

Author JW John Wilbert IV
 Last Modified By CM Candy McCormick

formatted like Westside Services' earlier invoices (not the one discussed above that was formatted like a Just Johns invoice) with a total price of \$180,400 (See Attachment Six). Metadata shows the invoice was last modified by Candy McCormick at 6:53 p.m. The following day, October 8, 2020, Lt. McCormick emailed OSFM's purchasing liaison, requested a purchase order for the base camp, and attached both Westside Services' and Emergency Logistics Solutions' invoices (See email below and Attachment Seven).



Westside Services' bank records show that the \$145,280 was deposited on November 9, 2020. On November 16, 2020, Westside Services issued a check to Just Johns in the amount of \$97,985. In addition, Westside Services issued four checks totaling \$64,028 to McCormick Law Firm from November 16, 2020 to November 17, 2020. Bank records also show that McCormick Law Firm made two electronic funds transfers days later: (1) an \$8,658 loan payment to pay off Lt. McCormick's 2015 Toyota Corolla on November 19, 2020; and (2) a \$27,215 loan payment to pay off Thomas McCormick's 2016 BMW 428i Gran Coupe on November 20, 2020.

Mr. Christmas told us that Thomas McCormick handled the base camp and instructed Mr. Christmas to issue Westside Services' checks to vendors and McCormick Law Firm. Mr. Christmas added that he did not send any emails from the Westside Services email account (which would include the October 7, 2020, email from Westside Services to Lt. McCormick that included the Westside Services invoice). Mr. Christmas told us Thomas McCormick created and submitted all of the Westside Services invoices to OSFM and added that he (Mr. Christmas) neither created the Westside Services email account nor had the login and/or password to access it.

We spoke with John Wilbert IV, who told us that he submitted a bid to Thomas McCormick to provide base camp services to OSFM. Mr. Wilbert confirmed that Westside Services paid Just Johns \$97,985 for those services. Mr. Wilbert provided us with an Internal Revenue Service (IRS) Form 1099 for the \$97,985 payment, which listed Westside Services as the payer, and which Mr. Wilbert told us he received from Thomas McCormick.

Hurricane Delta – Additional Charges

In addition to the Hurricane Delta base camp charges discussed previously, OSFM employees paid Gifts Unlimited/Westside Services \$102,115 for services provided during Hurricane Delta. The amount was billed using six invoices for a variety of services, including cleaning and disinfecting a 40,000-square-foot building (base camp site); two separate invoices for providing potable water and cleaning and servicing shower trailers; moving light towers and providing dumpsters; mobilization and demobilization of the base camp; and lodging charges. Examples of these transactions are provided below.

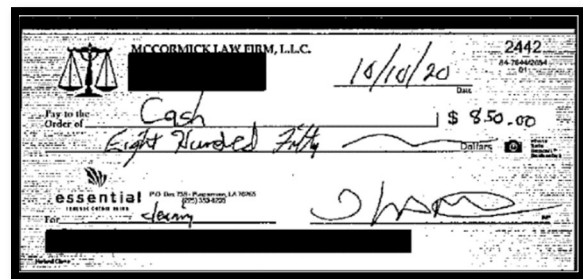
Cleaning Services

OSFM records show that Lt. McCormick used his LaCarte card to pay an \$11,400 Gifts Unlimited invoice on October 11, 2020. The invoice, dated October 9, 2020, included the following line items:

- Disinfect & Clean 40,000 sq foot bldg. Covid-19 Compliant - \$6,000
- 6 people x 10 hours - \$3,000
- Supplies too numerous to list - \$2,900
- 1st responder discount - (\$500)

Two different OSFM employees told us they were present when a Westside Services cleaning crew cleaned the Hurricane Delta base camp in Baton Rouge, Louisiana. Both employees said they saw a person they believed to be Thomas McCormick cleaning the building. The first employee told us he ran into Bernard Christmas at the building while it was being cleaned and saw Lt. McCormick's twin brother, Thomas McCormick, working with the cleaning crew. The second employee, who was the base camp facility manager, said he saw Thomas McCormick arrive at the facility with a cleaning crew of three to four people and, later, saw him working with the crew and supervising them.

Bank records show that McCormick Law Firm issued four checks, totaling \$2,550, payable to "Cash" and labeled "cleaning," on October 10, 2020 (for example, see check to right). Each check appears to have been endorsed by a different individual. These bank records also show that Gifts Unlimited issued a check in the amount of \$6,300 to McCormick Law Firm for "Legal Fees" on October 22, 2020.



Mr. Christmas told us that Thomas McCormick was involved in cleaning the base camp in Baton Rouge, Louisiana and that Thomas McCormick may have hired members of Candy McCormick's extended family to clean the building.

Event Hall Rental

Westside Services invoiced OSFM \$10,500 on Invoice Hurricane Delta 2020-1 for “Rooms for 7 nights for 72 people” at a cost of \$1,500 per night. This invoice was paid with Lt. McCormick’s LaCarte card on October 10, 2020. According to an OSFM report we reviewed, the \$10,500 charge was to rent an event hall in Baton Rouge, Louisiana. The event hall’s representative provided us with a copy of the contract with OSFM, signed by Lt. McCormick on October 7, 2020, showing that the hall was rented for \$1,500 per day for a total cost of \$7,500 (See Attachment Eight).

The event hall’s representative told us that USAR personnel from out of state stayed at the event hall. She stated that Lt. McCormick contacted her about renting the hall and told her OSFM could pay them through a third party because the event hall did not accept credit card payments. The representative stated that Lt. McCormick told her if the payment did not go through a third party, it would take months for her to get a check. She also stated that the payment was reduced by \$300 to pay for the third party’s credit card processing fee.¹ McCormick Law Firm bank records show that Thomas McCormick obtained a cashier’s check (check #1004857) in the amount of \$7,200 (\$7,500 - \$300 = \$7,200) payable to the event hall on October 27, 2020 (see receipt at above right). The event hall representative provided us with a deposit receipt showing a \$7,200 check with the same check number (1004857) was deposited by the event hall on October 27, 2020 (see deposit slip at bottom right).

Receipt

For THOMAS A MCCORMICK
 WITHDRAWAL 8800.00 BUSINESS CHECKING
 PREV BAL 24137.65 NEW BAL 15337.65
 DISBURSED 7,200.00 IN MERCHANDISE OF 1 Cashier/Official Check
 FEE: 0.00 TAX: 0.00
 PAYEE:
 DISBURSED 1600.00 IN CASH
 BILLS: 100s: 1600.00

DATE 10/27/2020
 DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL
 ENDORSE & LIST CHECKS SEPARATELY OR ATTACH LIST.

	DOLLARS	CENTS
CURRENCY		
COIN		
TOTAL CASH		
CHECKS		
1 #1004857	7,200.00	
2 Payment on		
3 10/27/2020		
4 10/1/20		

Westside Services also invoiced OSFM for \$4,500 (three days of lodging at \$1,500 per day) on October 29, 2020.^J Lt. McCormick’s LaCarte card was used to pay this invoice on November 1, 2020. The event hall provided a copy of an unsigned contract with OSFM for two days (October 28, 2020 to October 29, 2020) at \$1,500 per day (\$3,000 total). McCormick Law Firm bank records show that Thomas McCormick obtained a cashier’s check (check #1004954) in the amount of \$2,880 (\$3,000 - \$120 = \$2,880) payable to the event hall on November 20, 2020. The event hall representative provided us with a receipt showing that a \$2,880 check with the same check number (1004954) was deposited by the event hall on November 23, 2020. The event hall representative told us she remembers Lt. McCormick gave her the check for payment.

¹ The \$300 is 4% of the \$7,500 total. Westside Services’ payment processor charges a 3.5% fee to process transactions.

^J This event hall rental corresponds to OSFM’s response to Hurricane Zeta. Governor John Bel Edwards declared a state of emergency in response to the imminent threat posed by Hurricane Zeta on October 26, 2020, in *Proclamation Number 144 JBE 2020*. Hurricane Zeta made landfall in Terrebonne Parish on October 28, 2020, causing widespread damage to south-east Louisiana.

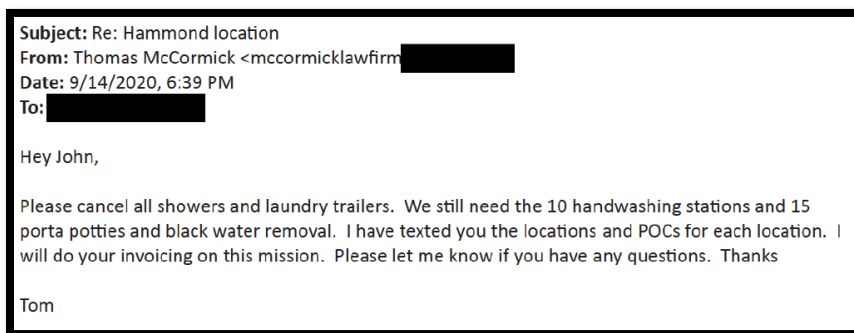
Based on the information provided, it appears that Lt. McCormick, in his capacity as an OSFM employee, contracted with a local event hall to house out-of-state USAR personnel. Based on the contracts that Lt. McCormick entered into with the event hall, OSFM should have paid no more than \$10,080 in rental charges. However, by allowing his brother to bill for these services under Westside Services, OSFM paid an additional \$4,920 (\$15,000 paid to Westside Services - \$10,080 paid to the event hall by Thomas McCormick).

Hurricane Sally – Porta Potties & Handwash Stations

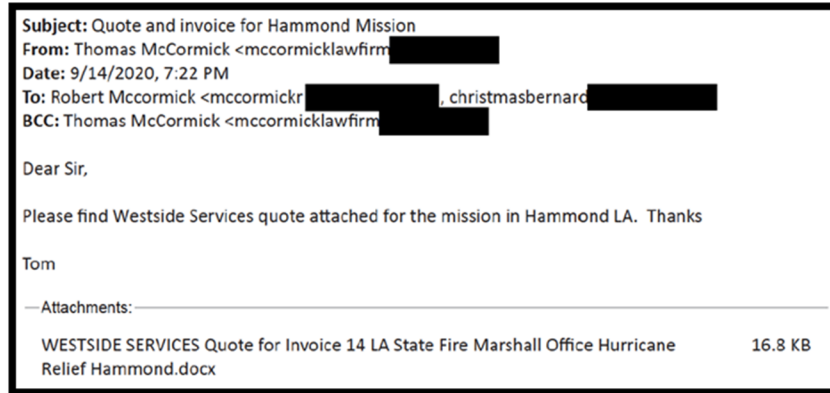
Just Johns quoted rental prices for handwash stations, porta potties, shower trailers, and laundry trailers in an email to McCormick Law Firm on September 14, 2020, at 2:27 p.m. (See Attachment Nine). The Just Johns quote for handwash stations and porta potties totaled \$12,725, as shown in the following table:

Just Johns' Hurricane Sally Quote				
	Number of Units	Rental Days	Price per Unit per Day	Total Quoted Amount
Handwash Stations	10	7	\$70.00	\$4,900.00
Porta Potties	15	7	\$65.00	\$6,825.00
Delivery for all toilets and handwash stations				\$1,000.00
Total				<u>\$12,725.00</u>

At 6:39 p.m. that evening, Thomas McCormick emailed Just Johns to cancel some equipment and discuss invoicing for services (see email below).

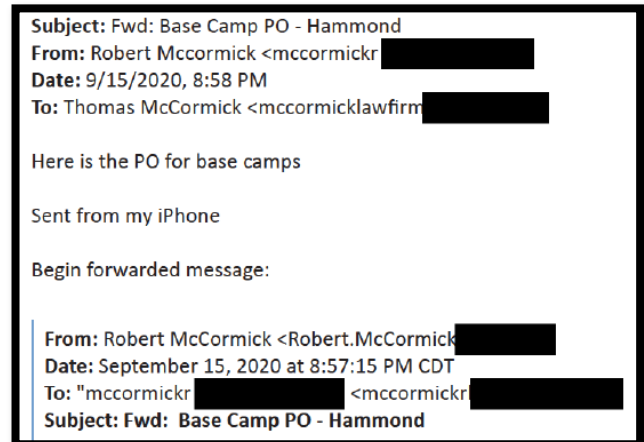


Less than an hour later, at 7:22 p.m., Thomas McCormick used McCormick Law Firm's email account to send a Westside Services quote to Lt. McCormick's and Bernard Christmas' personal email addresses (See email below and Attachment 10).

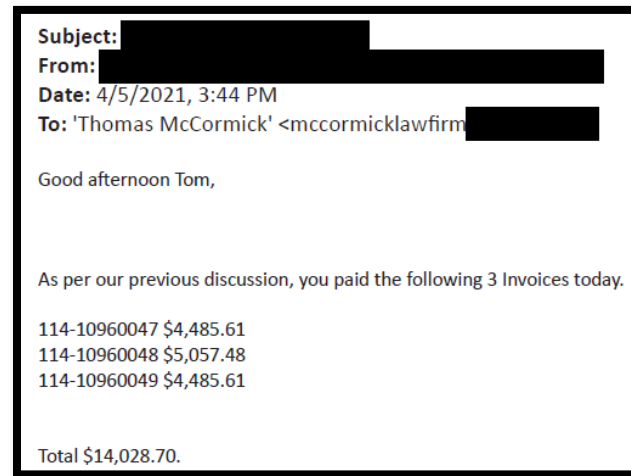


The Westside Services' quote listed a total price of \$21,000 for a seven-day rental of 10 handwash stations and 15 porta potties, including black water removal. Metadata for the document indicated it was authored and last modified by Candy McCormick.

The following morning, Lt. McCormick requested the OSFM purchasing liaison to issue a purchase order for the rental of handwash stations/porta potties and for catering services from Westside Services. On the evening of September 15, 2020, the OSFM purchasing liaison emailed the requested purchase order to Lt. McCormick's OSFM email address, which was then forwarded to Lt. McCormick's personal email address and then forwarded to McCormick Law Firm's email address (See email at right). OSFM subsequently paid Westside Services \$21,000 for a seven-day rental of 10 handwash stations and 15 porta potties, including black water removal.



It appears that Just Johns subcontracted the rental of porta potties/handwash stations to a third-party vendor, and that Thomas McCormick paid that vendor directly. John Wilbert IV emailed three invoices from the third-party vendor to McCormick Law Firm on September 22, 2020, at 3:03 p.m. that reflected rental charges for handwash stations and porta potties totaling \$14,028. The third-party vendor later emailed McCormick Law Firm on April 5, 2021, acknowledging that Thomas McCormick paid \$14,028 owed on those three invoices and attached a payment receipt (See email at right). Because Thomas McCormick billed these services to OSFM using Westside Services, the state appears to have paid \$6,972 (\$21,000 - \$14,028) more than the actual cost of the services provided.



Catering

Records show that Westside Services was paid \$133,240 for catering services related to Hurricanes Sally, Delta, and Zeta from September 23, 2020 to November 4, 2020. Lt. McCormick requested purchase orders for Hurricanes Sally and Delta, which included charges for meals, drinks, and snacks totaling \$40,850 and \$63,000, respectively. OSFM personnel also used LaCarte cards to pay \$7,015 in catering charges related to Hurricane Delta and \$22,375 in catering charges related to Hurricane Zeta.

Invoices for catering services were typically either emailed to Lt. McCormick's OSFM email account from Westside Services' email account or to Lt. McCormick's personal email account from Thomas McCormick's law firm account. For example, on September 23, 2020, at 8:41 p.m., Thomas McCormick emailed a Westside Services invoice in the amount of \$71,850 (which included catering charges totaling \$40,850) from his law firm account to Lt. McCormick's personal email account (See email at right and Attachment 11). The following day (September 24, 2020), Lt. McCormick emailed a copy of the same invoice to OSFM's purchasing liaison for payment.



Mr. Christmas told us: (1) he hired caterers who provided OSFM with catering services, and (2) Thomas McCormick prepared and submitted Westside Services' invoices to OSFM for catering services. According to Mr. Christmas, the caterers sent their invoices to Thomas McCormick and he (Mr. Christmas) issued checks to the caterers at Thomas McCormick's

direction. Westside Services' bank records and receipts for purchases made on Thomas McCormick's Sam's Club membership account show that Westside Services and Thomas McCormick paid an aggregate of \$86,239 to three separate caterers and for food-related purchases from Sam's Club between September 18, 2020 and November 9, 2020. The \$133,240 OSFM paid to Westside Services represents a 54% markup over the \$86,239 Westside Services and Thomas McCormick paid third-party caterers and to purchase food.

The owners of two catering companies told us that Mr. Christmas contacted them to prepare food for OSFM. One caterer told us she spoke with Thomas McCormick on the phone, where he referred to himself as Westside Services' Chief Operating Officer. These caterers stated that Mr. Christmas delivered their checks from Westside Services and that Thomas McCormick provided them with an IRS Form 1099 from Westside Services for those payments.

The owner of the third catering company told us Thomas McCormick offered him a catering job in Lake Charles for Hurricane Delta, and Thomas McCormick purchased food for him to cook meals in Lake Charles. Sam's Club receipts show that Thomas McCormick's membership was used to purchase food between October 11, 2020 and October 13, 2020. The third caterer told us that Thomas McCormick's father also helped cook meals, and he saw Thomas McCormick hauling what may have been Gatorade for Westside Services. Westside Services' invoice Hurricane Delta 2020-6 included a \$3,780 charge for 189 cases of Gatorade and a \$3,000 delivery charge for that Gatorade. Sam's Club receipts and bank records show that one of Thomas McCormick's credit cards was used to purchase 189 cases of Gatorade for \$2,415 on October 13, 2020.

Emergency Warehouse Lease

State Travel records show that Lt. McCormick used his LaCarte card to pay \$21,580 and \$19,980 to Emergency Logistics Solutions on November 20, 2020 and November 25, 2020, respectively. Emergency Logistics Solutions' credit card processor (Square) emailed a \$21,580 invoice to Lt. McCormick on November 20, 2020, which included a \$21,000 charge for an emergency lease of a 40,000 square foot warehouse capable of storing commodities and PPE for OSFM, and \$580 for a floor jack (see invoice at right). The invoice did not reference any lease terms, such as the location of the leased property or the duration of the lease.

Emergency Logistics Solutions' credit card processor emailed a receipt to Lt. McCormick for the \$19,980 payment on November 25, 2020, which did not include a description of charges. Lt. McCormick appears to have printed the credit card receipt and written, "Emergency purchase of contract work needed to bring warehouse up to standards and

Invoice summary	
Emergency Warehouse Lease	\$21,000.00
<i>Emergency Lease of a 40,000 square foot warehouse capable of storing commodities and PPE for Office of Louisiana State Fire Marshal.</i>	
Floor Jack	\$580.00
<i>Emergency purchase and delivery of floor jack for warehouse.</i>	
Subtotal	\$21,580.00
Total Due	\$21,580.00

store 55 pallets of MRE's and 37 pallets of water to include PPE for Covid-19 and search and rescue assets." It appears that Lt. McCormick provided State Travel with a corresponding invoice from Emergency Logistics Solutions, dated November 25, 2020, that included charges for annual pest control (\$1,960); 12-month dumpster lease (\$2,880); Covid-19 deep clean (\$5,140); forklift operations (\$5,100); and shelving and installation (\$4,900). The invoice was formatted in the same fashion as Westside Services' invoices.

We reviewed Lt. McCormick's OSFM emails and found discussions concerning the leasing of a warehouse in Port Allen, Louisiana. The West Baton Rouge Parish property assessment for this property shows that Emergency Logistics Solutions does not own that warehouse. In December 2020, State Travel requested that Lt. McCormick provide a copy of the lease agreement to document the payments to Emergency Logistics Solutions. In response, Lt. McCormick emailed a lease agreement on January 7, 2021, at 10:30 a.m. Metadata shows that the lease agreement provided by Lt. McCormick was created 10 minutes before being emailed by Lt. McCormick. The lease agreement indicated that the leased property was the same warehouse mentioned in Lt. McCormick's emails. According to the agreement (See excerpt below), OSFM (represented by Robert McCormick) leased the warehouse for the two-month period from November 18, 2020 to January 18, 2020, for \$10,000 per month (\$20,000 total).

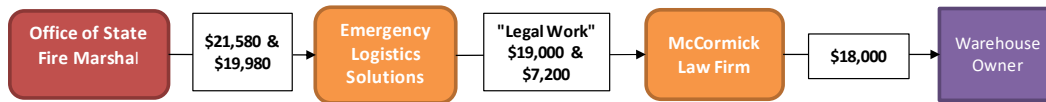
2. Term. This lease shall begin on the Effective Date and continue through January 18, 2021 at 5pm CST for \$10,000 a month, for a total of \$20,000 for two months. Any extensions to this lease must be in writing to [REDACTED] prior to being used.

We spoke with a representative of the entity that owns the warehouse who told us he dealt with Lt. McCormick, and that Lt. McCormick told him OSFM could not pay him with an OSFM check or credit card, but OSFM could pay him through another vendor. The representative told us he never heard of Emergency Logistics Solutions or Philip Sibley, and that he was paid \$18,000 by check for the two-month lease.

Emergency Logistics Solutions' bank records show that once the funds from the credit card transactions were made available from its credit card processor, Mr. Sibley issued checks in the amounts of \$19,000 (see check at right) and \$7,200 to McCormick Law Firm for "legal work." McCormick Law Firm's bank records show that on November 20, 2020, McCormick Law Firm funds were used to obtain an \$18,000 cashier's check, payable to the entity that owns the warehouse. A copy of the same \$18,000 cashier's check was provided to us by the representative of the entity that owns the warehouse.

The flow of funds is summarized in the following chart:





Mr. Sibley told us he subleased the warehouse to the state but could not recall who leased the warehouse to him. Mr. Sibley stated that he issued checks to McCormick Law Firm for “legal work” to cover the warehouse rent and because Thomas McCormick handled all of his legal paperwork, including the contracts that his company signed for the lease.

Lt. McCormick told us he called Emergency Logistics Solutions to handle the warehouse lease. Lt. McCormick also told us he did not call his twin brother, nor did he know that his brother worked with Emergency Logistics Solutions. Lt. McCormick told us he could not pay the warehouse owner directly for the lease because the owner’s bank would not accept his payment. Lt. McCormick stated that the difference between the \$21,000 paid to Emergency Logistics Solutions for the warehouse rental and the \$18,000 paid to the warehouse owner was to cover Emergency Logistics Solutions’ overhead. Lt. McCormick stated that he created the lease agreement while on the phone with the representative of the entity that owns the warehouse, which was after State Travel requested it in December 2020.

Winter Storm – February 2021

Westside Services

On February 22, 2021, Lt. McCormick and another OSFM employee used their LaCarte cards to pay Westside Services \$38,425 (two separate invoices) for services and materials provided from February 18, 2021 to February 21, 2021, including:

Invoice# Winter Storm 2021-1

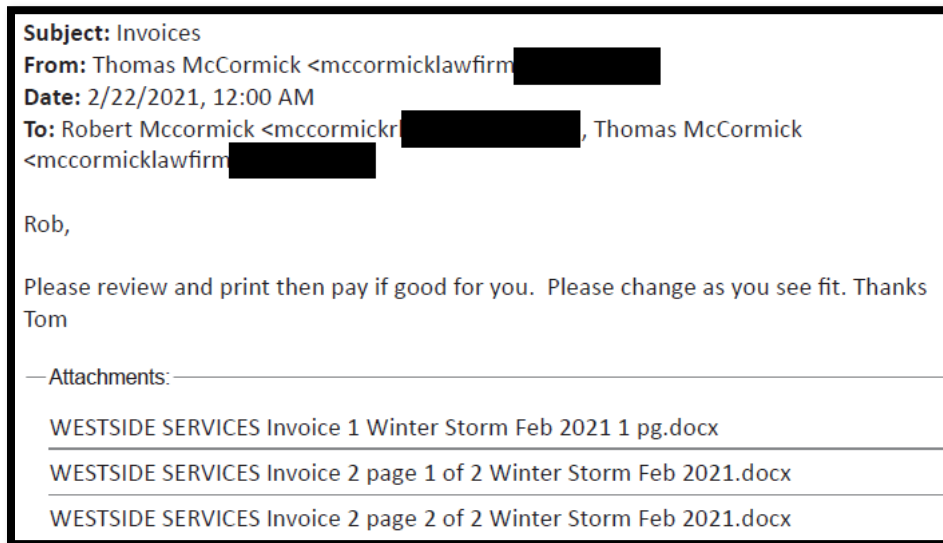
- (1) Freight charge to ship snow chains, ropes and [auto] socks^K from Denver, CO (\$600);
- (2) Two sets of large snow chains and six sets of small snow chains/socks (\$3,000);
- (3) Large bags for shipping snow chains (\$275);
- (4) Rental and fuel for two 26’ box trucks and one truck and gooseneck trailer for seven days (\$9,800);

^K Auto socks (also known as snow socks or tire socks) are textile devices that wrap around the tires of a vehicle in order to increase traction on snow and ice. They are normally composed of a woven fabric with an elastomer attached to the inner edge. Although similar in purpose to snow chains, auto socks create traction by penetrating the thin film of water on snow or ice, connecting the vehicle directly to the road surface, while snow chains create traction by compressing the surface. Source: <https://autosock.us/snow-socks-guide/>

Invoice# Winter Storm 2021-2A and B

- (1) Pickup six pallets of water in Mandeville and deliver to Port Allen (\$1,650);
- (2) Pickup six pallets of water in Slidell and deliver to Baton Rouge; and pickup seven pallets of MREs in Port Allen and deliver to Baton Rouge (\$3,850);
- (3) Pickup ten pallets of water in Slidell and deliver to Baton Rouge; return to Slidell to pickup eight pallets of water and deliver to Baton Rouge (\$2,750);
- (4) Pickup six pallets of water in Port Allen and deliver to the Village of Clarence (\$3,575);
- (5) Load and deliver six pallets of water to DeSoto Parish Correctional Facility (\$3,300);
- (6) Load and deliver seven pallets of water to Concordia Parish Correctional Facility (\$2,750);
- (7) Load and deliver eight pallets of water to Caddo Parish Correctional Facility (\$3,850); and
- (8) Load and deliver eight pallets of water to Concordia Parish Correctional Facility (\$3,025).

Records show Thomas McCormick used his McCormick Law Firm email account to send two invoices (one for \$11,575 and a second for \$24,750, respectively) to Lt. McCormick's personal email account at 12:00 a.m. on February 22, 2021. In this email, Thomas McCormick advised Lt. McCormick to change Westside Services' invoices at his discretion (See email below).



Invoice# Winter Storm 2021-1 [comprised of items (1) through (4) above] appears to have been altered after it was emailed to Lt. McCormick. The invoice Thomas McCormick sent to Lt. McCormick was for \$11,575. The invoice Lt. McCormick paid with his LaCarte card was for \$13,675. The \$2,100 difference was attributable to item (4) (Rental and fuel for two 26' box trucks and one truck and gooseneck trailer for seven days). The invoice emailed by Thomas

McCormick charged \$1,100 a day for seven days; the invoice paid by Lt. McCormick charged \$1,400 a day for seven days.

Metadata indicates that both invoices emailed to Lt. McCormick's personal email address were created by Candy McCormick on February 21, 2021, and last modified by Robert McCormick on February 21, 2021. State Travel records show Lt. McCormick paid the first invoice (Invoice# Winter Storm 2021-1) with his LaCarte card on February 22, 2021.

Emails, credit card records, and bank records indicate Lt. McCormick was on vacation with family members in Colorado from February 14, 2021 to February 18, 2021. Credit card records show that Lt. McCormick charged \$1,551 on his personal credit card at Colorado Motor Parts, Inc. (NAPA Auto Parts – Frisco, CO) on February 16, 2021. We obtained the invoice from Colorado Motor Parts, Inc. and found that Lt. McCormick purchased tire chains and auto socks (see invoice at top right). According to the store manager, Lt. McCormick indicated he was purchasing the items for a fire department and provided a public tax identification number so he would not have to pay sales taxes on the purchase. An OSFM employee told us Lt. McCormick offered to buy snow chains in Colorado and ship them back in his luggage on a Zoom conference call during the winter storm. We searched the OSFM warehouse in Port Allen and observed snow chains inside a suitcase and auto socks matching those purchased by Lt. McCormick (see image at bottom right and on the next page).

McCormick Law Firm's bank records show that two checks from Westside Services, totaling \$15,800, were deposited on March 8, 2021; both checks included the note "Attorney Fees." Bank records for Lt. McCormick and McCormick Law Firm show that on the same day (March 8, 2021), McCormick Law Firm paid \$3,000 on Lt. McCormick's personal credit card account.

500001229
COLORADO M

NAPA AUTO PARTS

STORE

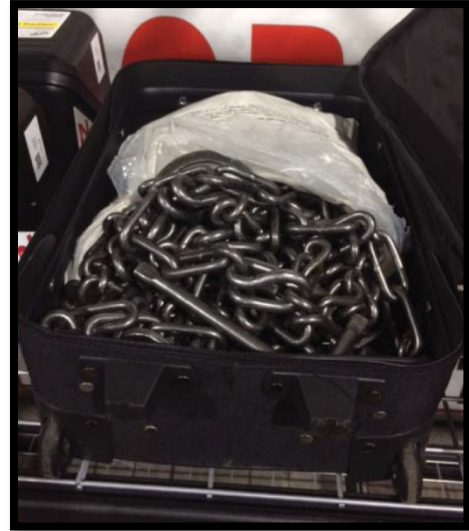
SOLD TO: 3
GREAT NAPA CUSTOMER
CO 80443

Part Number	Line	Description
ZT747	SCC	LT TRUCK Z CABLE TRACTION PRODUCT
AL84	AS	AUTO SOCK TRACTION PRODUCT
AL64	AS	AUTO SOCK TRACTION PRODUCT
QG2255CAM	SCC	TRUCK TIRE CHAINS TRACTION PRODUCT

[Signature]
Customer Signature



Lt. McCormick initially told us he purchased snow chains while in Colorado. However, when we asked Lt. McCormick how he was reimbursed for buying snow chains, Lt. McCormick stated he did not buy snow chains with his personal credit card, Westside Services bought different snow chains. Lt. McCormick stated that he called Mr. Christmas, and Westside Services shipped the snow chains. However, Mr. Christmas told us that snow chains were purchased out of state, that he did not transport the snow chains, and that Thomas McCormick told him that Thomas McCormick was going to pay somebody to transport the snow chains.



According to State Travel records, a second OSFM employee used his LaCarte card to pay the second Westside Services' invoice for the same amount (\$24,750) of the invoice that was submitted to Lt. McCormick. This invoice (Invoice# Winter Storm 2021-2A and B) included eight-line items for the pickup and/or delivery of bottled water to several locations in north Louisiana. For example, one of the line items included the following:

- 2/18 -19/21 – Load and Deliver 8 pallets of water to Caddo Parish Correctional Facility in Shreveport, LA (2 people) - \$3,850.

McCormick Law Firm email records show that Thomas McCormick rented a Ryder truck in Baton Rouge, Louisiana on February 18, 2021. The rental confirmation and/or rental agreement listed Westside Services as the customer; Tom McCormick as the manager for Westside Services; Thomas Alvin McCormick as the driver; and water as the cargo contents. Ryder scanned a copy of Thomas McCormick's Louisiana driver's license for the rental agreement (see image at middle right) and included photos of the truck depicting its condition at the time of the rental, which shows an individual in the background who appears to be the same individual who delivered the water to the Caddo Parish Correctional Facility (see image at bottom right).



In addition to the rental agreement, Ryder provided GPS data showing locations where the truck stopped. Ryder's GPS information confirmed that the truck was located at the Caddo Correctional Facility at 6:11 a.m. on February 19, 2021. Video footage from the Caddo Correctional Facility shows a Ryder truck delivered eight pallets of bottled water on February 19, 2021, from approximately 5:05 a.m. to 6:11 a.m. (see image below).



Mr. Christmas told us that he thinks Thomas McCormick and Thomas McCormick's father delivered water together in a Ryder truck during the winter storm. Bank records for McCormick Law Firm show a \$3,000 check payable to cash with the note "dad" and dated March 8, 2021, the same date as the \$3,000 payment from McCormick Law Firm on Lt. McCormick's personal credit card. McCormick Law Firm bank records include a receipt showing that Thomas McCormick cashed the \$3,000 check payable to cash on March 9, 2021.

Emergency Logistics Solutions

Records show that on February 24, 2021, Lt. McCormick paid an Emergency Logistics Solutions invoice in the amount of \$15,754 for bottled water deliveries during the winter storm. The invoice included charges totaling \$3,929 for truck/trailer rentals, fuel, and mileage, and \$11,825 in labor charges for a driver (43 total hours at \$200 per hour) and a laborer (43 total hours at \$75 per hour). According to email records, Thomas McCormick emailed this invoice

Subject: Emergency Logistics Solutions Invoice 1

From: Thomas McCormick <mccormicklawfirm [REDACTED]>

Date: 2/24/2021, 8:09 PM

To: Robert McCormick <mccormickr [REDACTED]>

Please see attached.

Thanks

— Attachments: —

LA State Fire Marshall Invoice Winter Storm February 1 2021.docx

from his law firm email account to Lt. McCormick's personal email account on February 24, 2021 (See email at left). Metadata for the invoice shows that it was last modified by Thomas McCormick just before it was emailed to Lt. McCormick.

When asked about bottled water deliveries during the winter storm, Mr. Sibley told us that he spent approximately 17 hours on the road for OSFM during the winter storm. Mr. Sibley stated that he used his own equipment (truck/trailer) and that he drove by himself. Mr. Sibley stated that he invoiced OSFM directly and only asked Thomas McCormick some legal questions regarding his trailer.

Recommendations

We recommend that OSFM management:

- (1) Seek legal advice to determine the appropriate actions to be taken, including recovering funds related to overbillings by companies doing business with Lt. McCormick's brother;
- (2) Conduct an agency-wide review of LaCarte card usage and, if warranted, restrict the number of LaCarte cards to only supervisors and/or department heads;
- (3) Develop and implement detailed written policies and procedures for the proper use of LaCarte cards during the normal course of business and during declared disasters. These written policies and procedures should include an approval process for all transactions over a specified limit;
- (4) Provide LaCarte card holders with additional training on the Louisiana Procurement Code, Louisiana Emergency Procurement, and the existence and benefits of OSP's state contract list and state emergency contract list;
- (5) Ensure that state emergency contracts are used when and as needed;
- (6) Provide the approvers and reviewers of LaCarte card transactions with additional training on LaCarte policy and guidance as to what they are reviewing (e.g. approval, business necessity, availability of funds, reasonableness, compliance with policy, procedures, and applicable state laws);
- (7) Develop and implement detailed written policies and procedures for contracts for services, leases, and rental agreements. These written policies and procedures should clearly define which personnel are authorized to initiate or enter into these agreements and ensure that all state laws relating to purchasing are followed; and
- (8) Ensure that all employees are properly trained on state ethics laws (La. R.S. 42:1101, *et seq.*).

ATTACHMENTS

Checks Issued to McCormick Law Firm

Deposit Date	Check Date	Vendor	Check Number	Check Amount	Memo
9/8/2020	9/8/2020	Westside Services	92	\$ 9,982.16	
9/8/2020	9/8/2020	Westside Services	93	\$ 9,655.00	
9/8/2020	9/8/2020	Westside Services	94	\$ 9,903.92	
9/8/2020	9/8/2020	Gifts Unlimited	119	\$ 63,650.72	
9/8/2020	9/8/2020	Gifts Unlimited	120	\$ 21,280.00	
9/15/2020	9/15/2020	Westside Services	97	\$ 10,900.00	"Legal Services"
9/15/2020	9/15/2020	Westside Services	98	\$ 7,105.00	"Legal Services"
9/15/2020	9/15/2020	Westside Services	99	\$ 5,000.00	"Legal Services"
9/22/2020	9/22/2020	Gifts Unlimited	127	\$ 3,000.00	"Legal Fees"
9/22/2020	9/22/2020	Gifts Unlimited	128	\$ 5,400.00	"Legal Fees"
9/22/2020	9/22/2020	Gifts Unlimited	129	\$ 12,375.00	"Legal Fees"
9/22/2020	9/22/2020	Gifts Unlimited	130	\$ 8,200.00	"Legal Fees"
10/16/2020	10/15/2020	Westside Services	103	\$ 17,075.00	"Legal Fees"
10/16/2020	10/15/2020	Westside Services	104	\$ 20,900.00	"Legal Fees"
10/16/2020	10/15/2020	Westside Services	105	\$ 7,050.00	"Legal Fees"
10/16/2020	10/15/2020	Westside Services	106	\$ 4,890.00	"Legal Fees"
10/16/2020	10/15/2020	Westside Services	108	\$ 1,350.00	"Legal Fees"
10/16/2020	10/15/2020	Westside Services	109	\$ 3,493.50	"Legal Fees"
10/16/2020	10/15/2020	Westside Services	110	\$ 12,450.00	"Legal Fees"
10/23/2020	10/22/2020	Gifts Unlimited	183	\$ 6,300.00	"Legal Fees"
11/3/2020	11/3/2020	Westside Services	113	\$ 6,600.00	"Legal Fees"
11/3/2020	11/3/2020	Westside Services	115	\$ 18,208.00	"Legal Fees"
11/9/2020	11/7/2020	Westside Services	121	\$ 4,000.00	"Legal Fees"
11/17/2020	11/16/2020	Westside Services	126	\$ 23,500.00	"Legal Services"
11/17/2020	11/16/2020	Westside Services	127	\$ 14,028.00	"Legal Fees"
11/17/2020	11/17/2020	Westside Services	128	\$ 16,000.00	"Legal Fees"
11/17/2020	11/17/2020	Westside Services	129	\$ 10,500.00	"Legal Fees"
11/25/2020	11/25/2020	Emergency Logistics Solutions	5012	\$ 19,000.00	"legal work"
11/30/2020	11/30/2020	Emergency Logistics Solutions	5009	\$ 7,200.00	"legal work"
3/4/2021	2/23/2021	Emergency Logistics Solutions	5015	\$ 3,500.00	
3/8/2021	3/5/2021	Westside Services	134	\$ 6,825.00	"Attorney Fees"
3/8/2021	3/5/2021	Westside Services	137	\$ 8,975.00	"Attorney Fees"
4/12/2021	4/12/2021	Westside Services	138	\$ 15,900.00	"Attorney Fees"
5/3/2021	5/3/2021	Westside Services	139	\$ 3,350.00	
				<u>\$ 397,546.30</u>	
				\$ 247,640	
				\$ 120,206	
				\$ 29,700	
				<u>\$ 397,546</u>	

Subject: Westside Services Receipts and Invoice

From: Thomas McCormick <mccormicklawnfirm [REDACTED]>

Date: 8/31/2020, 5:02 PM

To: [REDACTED]

Ms. Stacy,

Please forward these documents to Rob. Thanks

Tom

— Attachments: —

Westside Services Receipts and Invoice for LA Fire Marshall 3 p.pdf

757 KB

WESTSIDE SERVICES, LLC

DBA GIFTS UNLIMITED

INVOICE

Louisiana State Fire Marshall
8181 Independence Boulevard
Baton Rouge, LA 70806

Invoice # Hurricane Relief 2020-7

Invoice Date 08/30/2020

Due Date 08/30/2020

Item	Description	Unit Price	Quantity	Amount
Product	Bottle Water - Roxane	1.50	15,000.00	22,500.00
Product				
Service	Delivery Charge - Truck and Trailer	1.0	2,000.00	2,000.00

NOTES: At the request of Lt Robert McCormick, on Saturday, August 29, 2020, Bottle Water was picked up in EBR and brought to staging area located at 3650 Senator Jay Bennett Johnston Avenue in Lake Charles, LA 70615.

Please note if credit card is used there will be a 4% convenience fee added to invoice.

	Subtotal	24,500.00
	4% Convenience Fee - Discount	500.00
	Total	24,000.00
	Amount Paid	0.00
	Balance Due	24,000.00

Subject: Fwd: Walmart/Sam's Club - Water Purchase
From: Robert McCormick <Robert.McCormick@walmart.com>
Date: 8/31/2020, 4:52 PM
To: Tom <mccormicklawfirm@walmart.com>

Respectfully,
Rob

Robert McCormick
Emergency Management Officer
Louisiana Office Of State Fire Marshal
Email: Robert.McCormick@walmart.com

Sent from my iPhone

Begin forwarded message:

From: [REDACTED]@walmart.com>
Date: August 31, 2020 at 4:41 01 PM CDT
To: Robert McCormick <Robert.McCormick@walmart.com>
Subject: RE: Walmart/Sam's Club - Water Purchase

EXTERNAL EMAIL: Please do not click on links or attachments unless you know the content is safe.

See below for ETA and overall cost. Give me a shout if you encounter any issues at all:

Planning 10am delivery tomorrow morning on our PO 5467101612.

840 units X 3.98 per unit \$3,343.20 Plus tax.

Meet with the club manager or other manager and they will take care of you.

[REDACTED] Sr. Manager, [REDACTED]
Global Security | Enterprise Business Continuity



From: [REDACTED]
Sent: Monday, August 31, 2020 4 31 PM
To: Robert.McCormick@walmart.com
Subject: Walmart/Sam's Club - Water Purchase
Importance: High

Robert & [REDACTED]

The water that the State Fire Marshall has requested will be delivered at a Sam's Club at the below address. I don't have the ETA quite yet, but it should be in the morning and I will let you know the precise timing ASAP. When you arrive on-site, a member of management will process the transaction at a register. Thank you all for what you do.

10444 N MALL DR	BATON ROUGE	Louisiana	70809-4835
-----------------	-------------	-----------	------------

[REDACTED] Sr. Manager, [REDACTED]
Global Security | Enterprise Business Continuity



Walmart
702 SW 8th Street
Bentonville, AR 72716-0770
[Save money. Live better.](#)

This information is confidential and is not to be distributed. If you received this e-mail in error, please call (479) 204-1829 and delete all copies

Attachment Four

Subject: Hurr Delta invoice

From: [REDACTED]

Date: 10/7/2020, 3:29 PM

To: "Thomas McCormick" <mccormicklawnfirm [REDACTED]>

See attached for invoice

Thanks

| |

— Attachments: —

Hurr Delta Invoice Fire Marshal.docx

34.3 KB

Just Johns, LLC
and
Julia's
Entertainments

A Division of Just John's, LLC

Invoice

Date: 10/7/2020

TO

Hurricane Delta Invoice
8181 Independence
Office

Salesperson	Job	Shipping Method	Shipping Terms	Delivery Date	Payment Terms	Due Date
John				10-8-2020	Due on receipt	

Qty	Item #	Description	Unit Price	Discount	Line Total
3	Trailer	Shower trailer 8 station	2700 per trailer per day - 7 day minimum	Week 2 reduces to 2500 per day	56,700
10	Toilet	Regular unit portable toilets	55 per day per unit - 7 day minimum		3850
3	HW	Handwash stations	55 per day per unit - 7 day minimum		1155
3	Generator	Dual 50 amp generators for each trailer - fuel not included but can be added to invoice at end of service unless fuel is provided by customer	350 per day per unit		7350
3	Containers	500+ gallon totes for fresh water for trailers - this is optional if there is a fresh water line connection in the area of set up	250 per day per unit		5250
13	P/D	10 toilets and 3 handwash and 5 totes delivery and pick up	30 per unit per pickup and per delivery		780 for P/D
3 & 3	Mob/Demob	Trailers and generators have mobilization and demobilization fees which are dependent on location of site	Base price for mob/demob is 2500 per unit trailer and 400 per unit gen		7500mob/7500demob 1200mob/ 1200demob

Attachment Four

4	Light towers	Light tower generators	175 per unit per day		4900
4	P/D	Pickup and delivery of light towers	75 per unit per delivery and per pickup		300mob 300 demob
Total Discount					
				Subtotal	\$97,985.00
				Sales Tax	\$exempt
				Total	\$97,985.00

Quotation prepared by: John Wilbert, Owner

This is an invoice on the goods named, subject to the conditions noted below:

All prices include delivery, setup and pickup. Please make checks payable to: Just John's, LLC

To accept this, sign here and return: _____

Thank you for your business!

Julia's Entertainments and Just Johns, LLC

Phone

Subject: Westside Services Invoice for Hurricane Delta

From: Bernard Christmas <westsideservicescompany[REDACTED]>

Date: 10/7/2020, 4:32 PM

To: robert.mccormick[REDACTED]

Mr. McCormick,

Please find attached Westside Services LLC invoice for Hurricane Delta preparation. Our trucks are ready to roll. Please provide an accurate address for delivery. Let me know if approved. Thanks

Bernard

WESTSIDE SERVICES LLC

— Attachments: —

WESTSIDE SERVICES Delta Invoice 1 LA Fire Marshall Office Hurricane Relief Oct 7
2020.docx

32.5 KB

WESTSIDE SERVICES, LLC

Invoice

Date: 10/7/2020

TO

Louisiana State Fire Marshall
8181 Independence Boulevard
Baton Rouge, LA 70806

Hurricane Delta Invoice
8181 Independence
Office

Salesperson	Job	Shipping Method	Shipping Terms	Delivery Date	Payment Terms	Due Date
Bernard				10-8-2020	Due on receipt	

Qty	Item #	Description	Unit Price	Discount	Line Total
3	Trailer	Shower trailer 8 station	2800 per trailer per day - 10 day minimum	Week 2 reduces to 2600 per day	\$84,000.00
10	Toilet	Regular unit portable toilets	55 per day per unit - 10 day minimum		\$5,500.00
3	HW	Handwash stations	55 per day per unit -10 day minimum		\$1,650.00
3	Generator	Dual 50 amp generators for each trailer - fuel not included but can be added to invoice at end of service unless fuel is provided by customer	400 per day per gen -10 min		\$12,000.00
3	Containers	500+ gallon totes for fresh water for trailers - this is optional if there is a fresh water line connection in the area of set up	250 per day per unit		\$5,250.00
13	P/D	10 toilets and 3 handwash and 5 totes delivery and pick up	30 per unit per pickup and per delivery		780 for P/D
3 & 3	Mob/Demob	Trailers and generators have mobilization and demobilization fees which are dependent on location of site	Base price for mob/demob is 2800 per unit trailer and 500 per unit gen		8,400mob/8400demob 1500mob/ 1500demob

Attachment Five

4	Light towers	Light tower generators	200 per unit a day - 10 day min		\$8,000.00
1	Pump truck	Grey water removal and water for showers	5,000		\$5,000.00
1	Dumpster 25 yd		2,200		\$2,200.00
1	Fuel for gen		500		\$500.00
4	P/D	Pickup and delivery of light towers	75 per unit per delivery and per pickup		300mob 300 demob
Total Discount					
				Subtotal	\$145,280.00
				Sales Tax	\$exempt
				Total	\$145,280.00

Quotation prepared by: Bernard Christmas, Owner

This is an invoice on the goods named, subject to the conditions noted below:

All prices include delivery, setup and pickup. Please make checks to: WESTSIDE SERVICES, LLC

To accept this, sign here and return: _____

Thank you for your business! We proudly support our military and first responders!!!

WESTSIDE SERVICES, LLC [REDACTED] Phone [REDACTED]

[REDACTED]

Subject: Emergency Logistics Solution Invoice
From: Thomas McCormick <mccormicklawnfirm [REDACTED]>
Date: 10/7/2020, 6:54 PM
To: Robert McCormick <mccormickr [REDACTED]>

Please see invoice below. Thanks

TOM

— Attachments: —

Emergency Logistics Solution LLC Invoice for Hurricane Delta Fire Marshall.docx	16.7 KB
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INVOICE

Louisiana State Fire Marshall
8181 Independence Boulevard
Baton Rouge, LA 70806

Order # Hurricane DELTA 2020-1

Order Date 10/7/2020

Due Date 10/7/2020

Item	Description	Unit Price	Quantity	Amount
Truck	F550 Pump Truck 1150 gallons	600.00	unlimited	5,000.00
Trailer	Shower Trailer w/ generator 10 stall (14 day min) 3 total	9,150.00 per day	14.0	128,100.00
Trailer	Light Tower w/ generators (14 day min)	1,400.00 per day	14.0	19,600.00
Toilets	Portable Toilet Units (14 day min) and Handwashing Stations (14 day min)	550.00 per day	14.0	7,700.00

NOTES: At the request of LS State Fire Marshall's Office, on Wednesday, October 7, 2020, PO was made for above items with delivery and set up to 8181 Independence Blvd, Baton Rouge, LA. Call for further authorization after 15 days. Address may change but in EBR.

Payable within 15 days	Subtotal	\$160,400.00
	Setup and removal fee for items	20,000.00
	Total	\$180,400.00
	Amount Paid	0.00
	AUTHORIZED PURCHASE	\$0.00

Info

Emergency Logistics Solution LLC Invoice for Hurricane Delta Fire Marshall

C: » temp



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Comments	Add comments

Related Dates

Last Modified	10/7/2020 6:53 PM
Created	10/7/2020 6:53 PM
Last Printed	Today, 4:41 PM

Related People

Author	Candy McCormick
	Add an author
Last Modified By	Candy McCormick

From: Robert McCormick
Sent: Thursday, October 8, 2020 10:44 AM
To: [REDACTED]
Cc: [REDACTED] Dean Smith [REDACTED]
Subject: PO for Base Camp
Attachments: PO for Westside Services for Hurricane Delta, 08OCT2020.pdf; Quote from Emergency Logistics Solutions, \$180K.pdf

[REDACTED]

We would like to do a Purchase Order for Westside Services \$145,280 to service our base camp at Bon Carre base of operations. We will have approximately 350 personnel on site for USAR. I was able to get another quote from Emergency Logistics but they wanted \$180K and another company, Just Johns has still not responded. We would like to expedite this one as teams will be arriving today. Thank you!

Respectfully,
Rob

Robert McCormick, MPA, LEM-P, CEM
LTC (R), USA
Emergency Management Officer
Louisiana Office of State Fire Marshal
Cell: [REDACTED]

<http://www.getagameplan.org/>



WESTSIDE SERVICES, LLC

Invoice

Date: 10/7/2020

TO

Louisiana State Fire Marshall
8181 Independence Boulevard
Baton Rouge, LA 70806

Hurricane Delta Invoice
8181 Independence
Office

Salesperson	Job	Shipping Method	Shipping Terms	Delivery Date	Payment Terms	Due Date
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[Handwritten Signature]
10/08/2020
0814

4	Light towers	Light tower generators	200 per unit a day - 10 day min		\$8,000.00
1	Pump truck	Grey water removal and water for showers	5,000		\$5,000.00
1	Dumpster 25 yd		2,200		\$2,200.00
1	Fuel for gen		500		\$500.00
4	P/D	Pickup and delivery of light towers	75 per unit per delivery and per pickup	300mob 300 demob	
Total Discount					
Subtotal					\$145,280.00
Sales Tax					Sexempt
Total					\$145,280.00

Quotation prepared by: Bernard Christmas, Owner

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All prices include delivery, setup and pickup. **Please make checks to: WESTSIDE SERVICES, LLC**

To accept this, sign here and return: _____

Thank you for your business! We proudly support our military and first responders!!!

WESTSIDE SERVICES, LLC

Phone

EMERGENCY LOGISTICS SOLUTIONS, LLC

INVOICE

Louisiana State Fire Marshall
8181 Independence Boulevard
Baton Rouge, LA 70806

Order # Hurricane DELTA 2020-1

Order Date 10/7/2020

Due Date 10/7/2020

Item	Description	Unit Price	Quantity	Amount
Truck	F550 Pump Truck 1150 gallons	600.00	unlimited	5,000.00
Trailer	Shower Trailer w/ generator 10 stall (14 day min) 3 total	9,150.00 per day	14.0	128,100.00
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Toilets	Portable Toilet Units (14 day min) and Handwashing Stations (14 day min)	550.00 per day	14.0	7,700.00

NOTES: At the request of LA State Fire Marshall's Office, on Wednesday, October 7, 2020, Quote was requested for above items with delivery and set up to 8181 Independence Blvd, Baton Rouge, LA. Call for further authorization after 15 days. Address may change but in EBR.

Payable within 15 days	Subtotal	\$160,400.00
	Setup and removal fee for items	20,000.00
	Total	\$180,400.00
	Amount Paid	0.00
	AUTHORIZED PURCHASE	\$0.00

Name(print) Robert McCormick Address LA State Fire Marshall
 (person responsible for payment)
 State: CA Zip code: 90001 Phone: () Work: () Cell: ()
 Date of Event 10/11/2020 Time of Event 10/11/2020 (am /pm) to 10/11/2020 (am /pm) No. of Guests 1

RENTAL CHARGE

1. Hour Function: 6 hours total (Open Hall 2 hours before, 4 hours for event) \$ _____
 (includes 2 hours opening hall prior to beginning of event unless otherwise approved)
2. Extra Function Hours _____ Hours @ \$ 100.00 per Hour..... \$ _____
3. Set Up/Decorating: Day Before \$150.00 (Max 6 hrs.); or Same Day \$100.00 (Max 6 hrs.) \$ _____
 Additional hours \$50/hour _____ \$ _____
4. Kitchen Use (Warming) \$100.00 \$ _____
5. XXXXXXXXXX Personnel Required _____ @ \$ 50.00 per person \$ _____
6. Security Personnel Required _____ @ \$100 (4), \$125 (5), \$150 (6) per guard \$ _____
7. Bartenders _____ @ \$ 50.00 per person..... \$ _____
8. Microphone (\$50) _____ Podium (\$50) _____ \$ _____
9. Other (Specify) _____ \$ _____
 (Caterer must have insurance on file 30 days prior to event)

TOTAL RENTALCHARGES (without beverages) \$ 1,500⁰⁰

per day

BEVERAGE CHARGE

1. Mixed Drinks \$6.00 (Served in 10 oz. cup) \$ _____
 2. Wine \$4.00 (Served in 9 oz. cup) \$ _____
 3. Beer \$4.00 (Bottles), \$3.00 (Cans) \$ _____
 4. Soft Drinks \$2.00 (12 oz. cans), Bottled Water \$2.00 (16.5 oz.) \$ _____
 5. Ice Chest _____ @ \$12.00 each \$ _____
 6. Ice Buckets (Bar Size) _____ @ \$2.00 each \$ _____
- TOTAL BEVERAGE CHARGE OR CASH BAR OR RUN TAB** \$ _____

SEE PAGE 2 FOR SUMMARY OF CHARGES

Page 1
 Revised 07/09/19

Attachment Eight

Special Notes: Lessee will provide own 24 hr. security. Lessee will set-up and clean-up. (Leave [redacted] as they found it.) Lessee will pay \$1,500⁰⁰ per day if needed past October 11, 2020. Lessee is catering meals. Lessee will be responsible for any damage or missing items from [redacted]. *X Not in book*

1. TOTAL RENTAL & BEVERAGE CHARGES \$ 1,500⁰⁰
 2. \$500 Security Deposit (Refunded, if no Damage, Subject to Cancellation Policy) \$ per day
 TOTAL..... *X Tot* 7,500⁰⁰
10/8/20 - 10/11/2020
X Tot 6,000⁰⁰

SECURITY DEPOSIT PAYMENT DUE AT SCHEDULING..... \$ per day

Balance due no later than 2 weeks prior to event \$ _____
 (unless prior approval by the Executive Board)

Balance Due Date: _____

DOWN PAYMENT ☐ Cash or ☐ Check (Check No: _____) Amount \$ _____

SIGNATURE: *X Not in book* _____ DATE: *X* 07/04/2020
 (Person responsible for payment)

SIGNATURE: [redacted] _____ DATE: 10/7/2020

RECORD OF ADDITIONAL PAYMENTS

DATE	AMOUNT	CHECK No.	COLLECTED BY

Revised 07/09/19

Attachment Nine

Subject: Hammond location

From: [REDACTED]

Date: 9/14/2020, 2:27 PM

To: "Thomas McCormick" <mccormicklawnfirm [REDACTED]>

7 days minimum

10 handwash stations
\$70 per day per unit

15 toilets
\$65 per day per unit

\$1000 delivery for all toilets and handwash stations

shower trailers
2500 per day per trailer

2500 mobilization per trailer
2500 demob per trailer

laundry trailer
\$2700 per day

2500 mobilization
2500 demobilization

extra water service for fresh water is 2.50 per gallon per 1000 gallons

Subject: Quote and invoice for Hammond Mission

From: Thomas McCormick <mccormicklawnfirm [REDACTED]>

Date: 9/14/2020, 7:22 PM

To: Robert McCormick <mccormickr [REDACTED]>, christmasbernard [REDACTED]

BCC: Thomas McCormick <mccormicklawnfirm [REDACTED]>

Dear Sir,

Please find Westside Services quote attached for the mission in Hammond LA. Thanks

Tom

— Attachments: —

WESTSIDE SERVICES Quote for Invoice 14 LA State Fire Marshall Office Hurricane
Relief Hammond.docx

16.8 KB

WESTSIDE SERVICES, LLC**QUOTE FOR HAMMOND**

Louisiana State Fire Marshall
8181 Independence Boulevard
Baton Rouge, LA 70806

Invoice # Hurricane Relief 2020-14

Invoice Date 09/14/2020

Due Date 09/15/2020

Item	Description	Unit Price	Quantity	Amount
Service	10 handwashing stations, 15 porta potties, and black water removal w/ pump truck (7 day minimum)	\$3,000.00	7.0	\$21,000.00
Service	Provide 275 meals x 3 a day	\$19,800.00	1.0	\$19,800.00
Service	Provide drinks for 275 x 5 per day	\$1,700.00	1.0	\$1,700.00
Product	36 KW Generators canceled after order and pre-payment	\$1,000.00	7.0	\$7,000.00

NOTES: Additional Charge


Delivery and demobilization fee on water, handwashing stations & porta potties \$3,000.00

THANK YOU FOR YOUR BUSINESS!!! WE PROUDLY SUPPORT OUR MILITARY AND FIRST RESPONDERS!!!!	Subtotal	\$52,500.00
	Total	\$52,500.00
	Amount Paid	
	Balance Due	\$52,500.00

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WESTSIDE SERVICES Quote for Invoice 14 LA State Fire Marshall Office Hurricane Relief Hammond


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Related Dates

Last Modified	9/14/2020 7:20 PM
Created	9/14/2020 7:17 PM
Last Printed	Today, 3:20 PM

Related People

Author	 Candy McCormick
	Add an author
Last Modified By	 Candy McCormick

Subject: Westside Services Purchase Order Invoice 1

From: Thomas McCormick <mccormicklawnfirm [REDACTED]>

Date: 9/23/2020, 8:41 PM

To: Robert McCormick <mccormickr [REDACTED]>

BCC: Thomas McCormick <mccormicklawnfirm [REDACTED]>

Please print and pay. Thanks

Tom

— Attachments: —

WESTSIDE SERVICES Purchase Order Invoice 1 LA State Fire Marshall Office Hurricane Sally Relief Hammond.docx	17.0 KB
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WESTSIDE SERVICES, LLC

COMPLETED INVOICE

Louisiana State Fire Marshall
8181 Independence Boulevard
Baton Rouge, LA 70806

Invoice # Hurricane Sally Response 2020-1

Invoice Date 09/22/2020

Due Date 09/23/2020

Item	Description	Unit Price	Quantity	Amount
Service	10 handwashing stations, 15 porta potties, and black water removal w/ pump truck (7 day minimum)	\$3,000.00	7.0	\$21,000.00
Service	Emergency meals 325 x 3 a day	\$18,525.00	2.0	\$37,050.00
Service	Provide drinks for 325 x 5 per day	\$1,900.00	2.0	\$3,800.00
Product	36 KW Generators canceled after order and pre-payment	\$1,000.00	7.0	\$7,000.00

NOTES: Additional Charge

Delivery and demobilization fee on handwashing stations & port-o-potties
COVID-19 Compliant

THANK YOU FOR YOUR BUSINESS!!! WE PROUDLY SUPPORT OUR MILITARY AND FIRST RESPONDERS!!!!	Subtotal	\$71,850.00
	TAX EXEMPT	
	Total	\$71,850.00
	Amount Paid	
	Balance Due	\$71,850.00

LEGAL PROVISIONS

¹ **Louisiana Revised Statute (La. R.S.) 24:523(A)** states, “An agency head of an auditee who has actual knowledge of or reasonable cause to believe that there has been a misappropriation of the public funds or assets of his agency shall immediately notify, in writing, the legislative auditor and the district attorney of the parish in which the agency is domiciled of such misappropriation. "Reasonable cause" shall include information obtained as a result of the filing of a police report, an internal audit finding, or other source indicating such a misappropriation of agency funds or assets has occurred. The district attorney, or other prosecutorial agency, notified of such misappropriation may request audit assistance from the legislative auditor with respect to the misappropriation.”

² **La. R.S. 14:26(A)** states, “criminal conspiracy is the agreement or combination of two or more persons for the specific purpose of committing any crime; provided that an agreement or combination to commit a crime shall not amount to a criminal conspiracy unless, in addition to such agreement or combination, one or more of such parties does an act in furtherance of the object of the agreement or combination.”

³ **La. R.S. 14:67(A)** states, “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.”

⁴ **La. R.S. 14:141** states, in part, “A. 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.”

⁵ **La. R.S. 14:70.8(A)** states, “Whoever with intent to defraud either transmits, attempts to transmit, causes to be transmitted, solicits a transmission, or receives a transmission, by wire or radio signal, any stolen or fraudulently obtained monetary funds shall be imprisoned, with or without hard labor, for not more than ten years, or fined not more than one hundred thousand dollars, or both.”

⁶ **La. R.S. 14:230(B)** states, “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. (2) Give, sell, transfer, trade, invest, conceal, transport, maintain an interest in, or otherwise make available anything of value known to be for the purpose of committing or furthering the commission of any criminal activity. (3) Direct, plan, organize, initiate, finance, manage, supervise, or facilitate the transportation or transfer of proceeds known to be derived from any violation of criminal activity. (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. (5) Acquire or maintain an interest in, receive, conceal, possess, transfer, or transport the proceeds of criminal activity. (6) Invest, expend, or receive, or offer to invest, expend, or receive, the proceeds of criminal activity.”

18 U.S.C. §1956(a)(1) states, “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—(A)(i) with the intent to promote the carrying on of specified unlawful activity; or (ii) with intent to engage in conduct constituting a violation of section 7201 or 7206 of the Internal Revenue Code of 1986; or (B) knowing that the transaction is designed in whole or in part—(i) to conceal or disguise the nature, the location, the source, the ownership, or the control of the proceeds of specified unlawful activity; or (ii) to avoid a transaction reporting requirement under State or Federal law, 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. For purposes of this paragraph, a financial transaction shall be considered to be one involving the proceeds of specified unlawful activity if it is part of a set of parallel or dependent transactions, any one of which involves the proceeds of specified unlawful activity, and all of which are part of a single plan or arrangement.”

18 U.S.C. §1957(a) states, “(a) Whoever, in any of the circumstances set forth in subsection (d), knowingly engages or attempts to engage in a monetary transaction in criminally derived property of a value greater than \$10,000 and is derived from specified unlawful activity, shall be punished as provided in subsection (b).”

⁷ **La. R.S. 14:133(A)** states, “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.”

⁸ **La. R.S. 14:134(A)** states, “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; or (3) Knowingly permit any other public officer or public employee, under his authority, to intentionally refuse or fail to perform any duty lawfully required of him, or to perform any such duty in an unlawful manner.”

⁹ **La. R.S. 29:732(A)** states, “During a state of emergency as declared by the governor or as declared by the parish president, the prices charged or value received for goods and services sold within the designated emergency area may not exceed the prices ordinarily charged for comparable goods and services in the same market area at or immediately before the time of the state of emergency, unless the price by the seller is attributable to fluctuations in applicable commodity markets, fluctuations in applicable regional or national market trends, or to reasonable expenses and charges and attendant business risk incurred in procuring or selling the goods or services during the state of emergency. Notwithstanding any other provision of law to the contrary, it shall not be deemed a violation of this Section if the prices charged for goods and services sold within the designated emergency area by an individual in the same market area, at or immediately before the time of the emergency, have not changed except as allowed herein during a state of emergency declared in accordance with this Section.”

¹⁰ **La. R.S. 42:1461(A)** states, “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.”

¹¹ **La. R.S. 42:1112** states, in part, “A. No public servant, except as provided in R.S. 42:1120, shall participate in a transaction in which he has a personal substantial economic interest of which he may be reasonably expected to know involving the governmental entity. B. No public servant, except as provided in R.S. 42:1120, shall participate in a transaction involving the governmental entity in which, to his actual knowledge, any of the following persons has a substantial economic interest: (1) Any member of his immediate family. (2) Any person in which he has a substantial economic interest of which he may reasonably be expected to know. (3) Any person of which he is an

officer, director, trustee, partner, or employee. (4) Any person with whom he is negotiating or has an arrangement concerning prospective employment. (5) Any person who is a party to an existing contract with such public servant, or with any legal entity in which the public servant exercises control or owns an interest in excess of twenty-five percent, or who owes any thing of economic value to such public servant, or to any legal entity in which the public servant exercises control or owns an interest in excess of twenty-five percent, and who by reason thereof is in a position to affect directly the economic interests of such public servant.”

¹² **La. R.S. 42:1113.1(A)** states, “During a gubernatorially declared emergency or disaster, no public servant shall convert property or resources of his governmental entity or property or resources which have been loaned to his governmental entity to or for his personal use.”

¹³ **18 U.S.C. §1341** states, “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, or to sell, dispose of, loan, exchange, alter, give away, distribute, supply, or furnish or procure for unlawful use any counterfeit or spurious coin, obligation, security, or other article, or anything represented to be or intimated or held out to be such counterfeit or spurious article, for the purpose of executing such scheme or artifice or attempting so to do, places in any post office or authorized depository for mail matter, any matter or thing whatever to be sent or delivered by the Postal Service, or deposits or causes to be deposited any matter or thing whatever to be sent or delivered by any private or commercial interstate carrier, or takes or receives therefrom, any such matter or thing, or knowingly causes to be delivered by mail or such carrier according to the direction thereon, or at the place at which it is directed to be delivered by the person to whom it is addressed, any such matter or thing, shall be fined under this title or imprisoned not more than 20 years, or both. If the violation occurs in relation to, or involving any benefit authorized, transported, transmitted, transferred, disbursed, or paid in connection with, a presidentially declared major disaster or emergency (as those terms are defined in section 102 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5122)), or 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. §1343 states, “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 occurs in relation to, or involving any benefit authorized, transported, transmitted, transferred, disbursed, or paid in connection with, a presidentially declared major disaster or emergency (as those terms are defined in section 102 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5122)), or affects a financial institution, such person shall be fined not more than \$1,000,000 or imprisoned not more than 30 years, or both.”

¹⁴ **18 U.S.C. §666** states, in part, “(a) Whoever, if the circumstance described in subsection (b) of this section exists—(1) being an agent of an organization, or of a State, local, or Indian tribal government, or any agency thereof—(A) embezzles, steals, obtains by fraud, or otherwise without authority knowingly converts to the use of any person other than the rightful owner or intentionally misapplies, property that— (i) is valued at \$5,000 or more, and (ii) is owned by, or is under the care, custody, or control of such organization, government, or agency; or (B) corruptly solicits or demands for the benefit of any person, or accepts or agrees to accept, anything of value from any person, intending to be influenced or rewarded in connection with any business, transaction, or series of transactions of such organization, government, or agency involving any thing of value of \$5,000 or more; or (2) corruptly gives, offers, or agrees to give anything of value to any person, with intent to influence or reward an agent of an organization or of a State, local or Indian tribal government, or any agency thereof, in connection with any business, transaction, or series of transactions of such organization, government, or agency involving anything of value of \$5,000 or more; shall be fined under this title, imprisoned not more than 10 years, or both. (b) The circumstance referred to in subsection (a) of this section is that the organization, government, or agency receives, in any one year period, benefits in excess of \$10,000 under a Federal program involving a grant, contract, subsidy, loan, guarantee, insurance, or other form of Federal assistance.”

APPENDIX A

Management's Response



LOUISIANA DEPARTMENT OF PUBLIC SAFETY & CORRECTIONS
PUBLIC SAFETY SERVICES

OFFICE OF STATE FIRE MARSHAL



H. "BUTCH" BROWNING, JR.
STATE FIRE MARSHAL

November 8, 2021

Mr. Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

RE: Response to Audit Report of the Office of State Fire Marshal (OSFM)
Purchasing Transactions of OSFM Former Employee Robert McCormick

Dear Mr. Waguespack:

The OSFM is in receipt of the Louisiana Legislative Auditor's (LLA) Audit Report dated October 25, 2021, which primarily focused on the improper purchasing transactions of former OSFM employee Robert McCormick, along with his brother, attorney Thomas McCormick, during the time period of August 30, 2020 to April 29, 2021. The following is the OSFM's Response to the Louisiana Legislative Auditor's (hereinafter "LLA") October 25, 2021 Report:

OVERVIEW RESPONSE:

First and foremost, the OSFM would like to express appreciation for the great efforts of the LLA staff and their partners in this investigation, specifically members of the District Attorney's Office of the 18th Judicial District, West Baton Rouge Parish Sheriff's Department, and the Iberville Parish Sheriff's Department. This Office further recognizes the many hours of interviewing and the gathering and examining of records, documents, and laws and regulations required to fully ascertain the alleged illegal and dishonest behavior of a former OSFM employee and his associates. I would like to thank your staff for their constant professionalism and understanding during this process.

During the time period at issue, August 30, 2020 to April 29, 2021, the OSFM was engaged in various stages of COVID-19 response; disaster preparation, response, recovery, and damage assessments pursuant to Hurricane Marco (8/24/2020), Hurricane Laura (8/27/2020), Hurricane Delta (10/9/2020), Hurricane zeta (10/28/2020), and the North Louisiana Freeze (2/2021); and the day-to-day mission and operation of the OSFM. Our response during these disasters included the mobilizing and deploying of hundreds of Urban Search and Rescue (USAR) teams to affected areas for weeks and firefighter backfill teams for months. OSFM employees, along with its USAR and ESF4 members, performed over 110,000 property damage assessments that greatly assisted local, state and federal agencies in ascertaining recovery needs, provided hundreds of pallets of

8181 Independence Blvd. ♦ Baton Rouge, LA 70806 ♦ 1.800.256.5452 ♦ 225.925.4911 ♦ www.lasfm.org

water and ice to communities in desperate need, performed general safety checks, and instituted a generator safety media campaign with the distribution of over 4,000 smoke and carbon monoxide detectors after several people died of carbon monoxide poisoning.

As is evident, the efforts of the OSFM during emergencies are to coordinate teams, personnel, goods, and resources with the single goal of assisting and serving the citizens of Louisiana, local governments, local fire departments, and others in their time of need, while at the same time being effective stewards of the State. As such, I, as the State Fire Marshal, take the victimization of this Office very seriously and personally. Consequently, we, as an agency, have already begun the process of implementing measures to enhance the accountability of employees tasked with state fiduciary responsibilities. Therefore, see the OSFM's responses to I-LA's recommendations below:

RESPONSE TO RECOMMENDATIONS:

1. **Response to Recommendation 1:** It is the understanding of this agency that Robert McCormick, Thomas McCormick, and others have been indicted for crimes alleged in the ILA's Audit Report. It has always been the intention of this agency to seek restitution in conjunction with those criminal proceedings, as provided for in the Code of Criminal Procedure (CCRP) Articles 883.2, 895, and 895.1, or as otherwise provided for by law.
2. **Response to Recommendation 2:** The OSFM agrees with these recommendations and has already implemented a new procedure to enhance accountability with its LaCarte/P-Card users and approvers, in addition to the annual required LaCarte training. Current statewide LaCarte purchasing procedures allow a user to utilize the P-Card subject to amount and item restrictions. However, the approver/supervisor approves such transactions after the purchase has been made. The new OSFM procedure requires purchasers to complete a "Purchase Request Form" prior to the purchase of items in the amount of \$500.00 or more. See Attachment 1. This form also requires approval by the approver/supervisor prior to the purchase. Therefore, any inappropriate or questionable purchases will be halted prior to the actual purchase.
3. **Response to Recommendation 3:** The OSFM agrees with these recommendations and has already implemented new procedures to address LaCarte usage. First, see Response to Recommendation 2. Second, purchases during emergencies, like declared disasters, occur at a faster pace than normal purchases and, therefore, require special attention that will allow business to transact as necessary and in a manner that assures responsible purchasing is taking place. Internal procedures for emergency purchasing have been proposed to create accountability and safeguards within the OSFM during emergencies. Many of these proposals were utilized during Hurricane Ida with positive results. These proposed policies are attached and made part hereof as Attachment 2.
4. **Response to Recommendation 4:**
 - a. The OSFM agrees with these recommendations and has already sought out additional training regarding Louisiana's Procurement Code and Louisiana's

Emergency Procurement. Specifically, five (5) OSFM employees, identified to assist with the Logistics Section of the Incident Support Team (IST) during emergencies, obtained purchasing training from GOHSEP to include, "Procurement, Are You Prepared," "Audits, Are You Prepared," and "When We Disagree, The Appeals Process." The OSFM has also identified numerous Office of State Procurement (OSP) trainings readily available and will mandate these trainings for all approvers.

- b. The OSFM has made it a priority, as can be seen in Attachment 2, to utilize OSP's state contract list and the state emergency contract list.

- 5. **Response to Recommendation 5:** See Response to Recommendation 3 and 4.
- 6. **Response to Recommendation 6:** See Response to Recommendation 4. As stated therein, the OSFM has already identified OSP trainings readily available and will mandate trainings for its LaCarte approvers.
- 7. **Response to Recommendation 7:** The OSFM has an existing policy that clearly defines the parameters for entering into contracts on behalf of the OSFM. OSFM Policy and Procedural Order 105 provides that "no employee is authorized to enter the Office of the State Fire Marshal into any agreements, obligations, quasicontracts, or contracts without first obtaining the written permission of the Fire Marshal." Although employees have previously acknowledged this policy, it has been disseminated to all employees again to remind them of this requirement. See Attachment 3.
- 8. **Response to Recommendation 8:** All employees are required to take annual ethics training.

Once again, I offer my deepest thanks to the LLA and their partners for their tireless efforts to bring these wrongs to light. I also offer my commitment to your office and the citizens of Louisiana to fully educate, train, and vest OSFM employees with the tools to be accountable and successful in their responsibilities on behalf of the State of Louisiana.

Respectfully,



H. "Butch" Browning, Jr.
LA State Fire Marshal

ATTACHMENT 1



LOUISIANA DEPARTMENT OF PUBLIC SAFETY
PUBLIC SAFETY SERVICES
OFFICE OF STATE FIRE MARSHAL
PURCHASE REQUEST FORM

NAME OF REQUESTER:	AREA:	DATE OF REQUEST:

LIST OF ITEM(S) TO BE PURCHASED

FOR MORE ITEMS USE ADDITIONAL PAGES

ESTIMATED AMOUNT OF PURCHASE:

\$ _____

JUSTIFICATION FOR PURCHASE:

REQUEST DISPOSITION

CAPTAIN LIEUTENANT 1 ADMIN
SUPERVISION a APPROVED

a DENIED
MAJOR
CI APPROVED

SIGNATURE OF CAPTAIN 1 LIEUTENANT 1 ADMIN SUPERVISOR

DATE

C] DENIED
DEPUTY CHIEF
APPROVED

SIGNATURE OF MAJOR

DATE

C] DENIED

SIGNATURE OF CHIEF DEPUTY

DATE

STATE FIRE MARSHAL
D APPROVED

CJ DENIED

SIGNATURE OF STATE FIRE MARSHAL

DATE

NOTE: ALL PURCHASES GREATER THAN \$1,000.00 ON ITEMS THAT ARE REQUIRED TO BE TAGGED
MUST BE REPORTED TO LT. I-ORRE CLAIBORNE AT TIME OF PURCHASE.

ATTACHMENT 2

OSFM Emergency Administrative and Purchasing Operations


Policy Proposals

- a. The Incident Support Team (IST) is to contain a Logistics team of no fewer than three people, as well as a Finance team of no fewer than two people which should, if available, include at least one member from the state's Management and Finance department.
 - i. At least two individuals shall be involved in every individual purchase associated with the emergency wherein, both would sign off on an order to submit and complete the purchase, whether it be via LaCarte or purchase order process.
 - 1. All individuals involved with every purchase must sign a form confirming that they have no affiliation and/or conflict of interest with the company and/or owners/employees involved in the purchase.
 - 2. This form should allow for entering the name of the company and any Points of Contact (POCs) communicated with as well as any known affiliations if not considered conflicts of interest but should be documented for acknowledgement and transparency. ii. When bids are to be sought, the team should seek those bids together so that one individual is not responsible for providing a bid from more than one company.
- b. Logistics section of the IST is staffed with multiple persons. It is ensured that task communications are strictly occurring and documented in the WebEOC portal as designed. The logistics section does not agree to a task that has not been entered in and assigned to the OSFM via WebEOC by GOHSEP, including supply purchasing for entities outside of OSFM.
- c. Identified and approved state emergency contracts are utilized first if they are available and meet the needs of the request.
- d. In the event an identified and approved state emergency contract is not suitable for cost, availability and/or time constraints, alternative vendors are explored on a pre-vetted and pre-approved state vendor list that is determined in-house by Jan. 1 of each calendar year. This vetting process includes review/inquiry across various sources including Secretary of State's business profiles, parish assessor records by address, prior business history

with the state, media archive searches and social networking search, among many potential avenues.

- e. Every individual assigned to contribute to an emergency response must be either listed in IST organizational chart or reflected on the daily Incident Action Plans (IAPs) produced by the IST if this is an individual utilized for one task on one day. Every individual, OSFM or otherwise, on the IST or utilized by the IST, must complete Ethics and Purchasing training videos prior to release to participate in an emergency.
- f. Develop a list of other state agencies that can be communicated with during an emergency to compare item pricing with to ensure prices being quoted and/or paid are in line with other agencies working under the same circumstances.
- g. Create an agency-set LaCarte purchasing limit per vendor per emergency that would trigger purchase orders with that vendor beyond that limit.
- h. All expenditures must be documented on the daily IAPs whether it was a task completed and documented in WebEOC or it was a purchase requested to and authorized by, in writing, by the Incident Commander (IC) in an urgent situation.
- i. Documentation should include what, when, how much, where to/what for, purchased by who and order filled by what company with POC name and number.

ATTACHMENT 3

POLICY AND PROCEDURE OFFICE OF THE STATE FIRE MARSHAL			
SUBJECT:	ENTERING THE OSFM INTO CONTRACT LEGAL	PROCEDURAL ORDER:	105
CANCELS ORDER DATED:	5/15/00	EFFECTIVE DATE:	04/15/02

1. POLICY

- A. No employee is authorized to enter the Office of the State Fire Marshal into any agreements, obligations, quasi-contracts, or contracts without first obtaining the written permission of the Fire Marshal. To begin the process of securing funds or entering into agreements, obligations, quasi-contracts, or contract proposal, a written proposal shall be submitted to the Fire Marshal for approval or disapproval. Proposals must identify and briefly discuss the following:
1. The project defined;
 2. The proposed source of funds;
 3. What federal or private funds are available;
 4. How long the funds will be available;
 5. What restrictions are placed on the use of funds by the source;
 6. Any commitments required of the Office of the State Fire Marshal for participation;
 7. Any advantages for the Office of the State Fire Marshal to participate.
- B. After a grant has been approved, it is the responsibility of the project director to follow all financial reporting requirements of the funding source. Once approved, the unit that is to receive the benefit of the program shall be responsible for preparation of grant applications, contracts, invitations to bid, job descriptions, monthly reports, progress reports, etc. The Staff Attorney shall assist, at the request of the Fire Marshal, in the preparations of the necessary documents. The DSFM Administrator or the Chief Architect shall be responsible for managing the project and maintaining records in accordance with funding source regulations.

APPENDIX B

Thomas and Robert McCormick's Response



MANASSEH | GILL | KNIPE | BÉLANGER

A PROFESSIONAL LAW CORPORATION

JAMES P. MANASSEH
JAMES G. KNIPE III
YIGAL BANDER**
JOHN DI GIULIO
ANDREW BEVINETTO
BROOKE DELAUNE
LINDSAY J. BLOUIN

**Also licensed in New York and the District of Columbia

W. ROBERT GILL
ANDRÉ BÉLANGER*
IAN F. HIPWELL
SCOTT H. NETTLES
TANNER C. WOODS
JOSHUA R. NEWVILLE
*Also licensed in Mississippi and Georgia

November 8, 2021

By email to: mwaguespack@lla.la.gov and Hand Delivery
Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, Louisiana 70804

Re: Response to Legislative Audit Report of October 25, 2021

Dear Mr. Waguespack:

The undersigned are counsel of record for Thomas and Robert McCormick and this correspondence is their official response to your office's letter dated October 25, 2021, which we expect to be included as an attachment to your final public audit report. Regarding your request for statements from our clients we note the following facts: Thomas and Robert McCormick were indicted by 18th JDC District Attorney Tony Clayton on July 9, 2021, while your investigation was still ongoing. We have serious concerns about the entanglement between the Legislative Auditor and the District Attorney and his agents during the investigation of this matter and both the speed with which it was indicted as well as the motives behind Mr. Clayton's velocity.

Apparently, you were also concerned with Mr. Clayton's rush to the grand jury. For record purposes we have attached your correspondence to Mr. Clayton dated June 14, 2021. This letter is extraordinary. In it, you express alarm at how quickly Mr. Clayton is moving forward in spite of an incomplete investigation by your office. You give explicit reasons why an indictment prior to the completion of the Auditor investigation could be precipitous and dangerous. Still, you thank Mr. Clayton for taking the lead.

Of additional relevance, documents provided in discovery show that 18th JDC Assistant District Attorney Lonnie Guidroz, a District Attorney investigator and a sheriff's deputy were present during several of the interviews your office conducted with witnesses and targets of Mr. Clayton. One such interview with the attorney of defendant Bernard Christmas, clearly a target, was interrupted by a law enforcement party claiming that Mr. Clayton and Mr. Guidroz were willing to meet with his client immediately in order to make a plea offer if he cooperated with them: this occurred during the Auditor interview. It is frightening to know that you allow the prosecutorial and investigative functions to illegally overlap in this fashion. It calls the Auditor's independence into question when you allow prosecutors and law enforcement personnel to actively take part in your investigations to the extent noted herein. It further begs the additional question of whether this is your usual practice.

8075 Jefferson Highway, Baton Rouge, Louisiana 70809 | www.manassehandgill.com

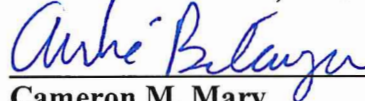
Telephone: 225.927.1234 | Facsimile: 225.383.9704

We are now months after indictment and your report is still unfinished. You now request, at this late juncture, a post-indictment statement from our clients. A lawyer who advised his client to provide information to you at this point would be committing malpractice but here there is an additional red flag: since the actions of the District Attorney and the Legislative Auditor during the investigation raise serious issues about both his legal immunity and your legislatively mandated independence, your office is simply not trustworthy enough to merit voluntary statements from innocent men.

We certainly do wish to speak with you. But considering the ways in which your investigation has been conducted we strongly believe that it is in our clients' best interests for our conversations with your office to occur in court and under oath. As Justice Scalia famously pointed out, the greatest legal machine for determining truth is "the crucible of cross-examination."

Respectfully,

BROWN & MARY, LLC


for **Cameron M. Mary**

La. Bar Roll No. 25161
4021 Desoto Street
Mandeville, LA 70471
(985) 626-9990
Counsel for Thomas McCormick

**LAW OFFICE OF ROGER W. JORDAN, JR.,
LLC**


for **ROGER W. JORDAN, JR**

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Counsel for Robert McCormick

**MANASSEH, GILL, KNIPE &
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Facsimile: (225) 383-9704
Counsel for Robert McCormick



LOUISIANA LEGISLATIVE AUDITOR
MICHAEL J. "MIKE" WAGUESPACK, CPA

June 14, 2021

Transmitted via email: tclayton@18thjda.org

The Honorable Tony Clayton
18th Judicial District Attorney
850 8th Street
P.O. Box 765
Port Allen, LA 70767

Dear DA Clayton:

I saw an email from your office, dated June 11, 2021, requesting a copy of the Legislative Auditor's investigative audit report ASAP for presentation to a Grand Jury on July 9, 2021. I want to do everything I can to help you, but have a few concerns I would like to discuss.

First, the final draft of the audit report will not be completed by July 9th. We are waiting on subpoena and search warrant returns for multiple bank accounts, credit card accounts, and cell phone records that will allow us to tie up loose ends and ensure that our report is accurate. We are also still interviewing witnesses.

Second, even after the documents are received, witnesses are interviewed, and our report is written, it still will not be complete as a matter of law. La. R.S. 24: 516(A)(2) requires our audit reports to "make specific recommendations for future avoidance together with management's response." In this case, "management's response" refers to a letter from the Fire Marshal to me addressing the report's findings, including telling me whether he agrees or disagrees with the findings. When we finish writing our report, we will meet with the Fire Marshal, verbally go over each finding, and then give him ten business days to make his written response. When his response is received and incorporated in our report, then it will be complete.

Third, during the life of an investigative audit, our reports go through continuous revisions and multiple drafts. To be as efficient as possible, we strive to write as we go, but that means sometimes writing before we have all relevant information. As additional documents are obtained and witnesses are interviewed, we may have to modify the language of a finding or, in rare cases, delete a finding entirely. Sometimes management's response contains information that further modifies our report. I suppose my biggest concern is that if you obtain a draft report and use it before we complete the audit process, the draft report could be different than the completed report.

The Honorable Tony Clayton
18th Judicial District Attorney
June 14, 2021
Page 2

Please note we will do everything possible to accommodate your prosecutorial schedule as I am well aware of your concerns as it relates to any delays. I just want to be careful to avoid any potential "fall out" from changes in the report's wording or findings as could be the case when the other side would compare the draft report to the final report. Thank you for taking time to consider my concerns. More importantly, thank you for taking the lead on the prosecution of this case. Maybe you and I can meet this week to discuss. My cell is best at 985-637-6392.

Sincerely,

A handwritten signature in black ink, appearing to be 'Mike Waguespack', with a long horizontal line extending to the right.

Michael J. "Mike" Waguespack, CPA
Legislative Auditor

MW:tmp