



STEVE J. THERIOT, CPA  
LEGISLATIVE AUDITOR

OFFICE OF  
**LEGISLATIVE AUDITOR**  
STATE OF LOUISIANA  
BATON ROUGE, LOUISIANA 70804-9397

1600 NORTH THIRD STREET  
POST OFFICE BOX 94397  
TELEPHONE: (225) 339-3800  
FACSIMILE: (225) 339-3870  
www.la.state.la.us

October 27, 2004

Ms. JoAnne H. Moreau, Director  
East Baton Rouge Parish  
Office of Homeland Security  
and Emergency Preparedness  
Baton Rouge, Louisiana

We performed a limited review of selected financial records of the East Baton Rouge Parish Office of Homeland Security and Emergency Preparedness (OHSEP). The scope of our work was significantly less than that required of an audit by *Government Auditing Standards*; therefore, we are not offering an opinion on OHSEP's financial statements, system of internal control, nor assurance as to compliance with laws and regulations.

We reviewed selected documentation regarding catered meals, restaurant tabs, miscellaneous grocery and candy purchases, cell phone purchases, training expenses, service contracts, and travel for the period November 2001 through August 2004. We also had numerous discussions with OHSEP staff, City/Parish officials, and a U.S. Department of Health and Human Services official. During our review, nothing came to our attention that indicated OHSEP had misspent or misapplied public funds. However, we noted certain matters we want to bring to the attention of management for consideration. We offer the following comments and suggestions:

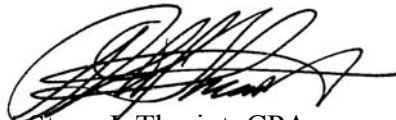
1. Purchasing - OHSEP allowed an employee to use one of its charge accounts to purchase \$31 of personal items. These funds were reimbursed to OHSEP. However, Article VII Section 14 of the Louisiana Constitution of 1974 prohibits public agencies from loaning funds to any person, association, or corporation. These actions may be violations of this constitutional provision. In the future, OHSEP should not loan public funds to employees.
2. Contracts - OHSEP entered into an agreement with Ms. Judith Scott to provide professional services but failed to reduce the agreement to a written contract and seek approval from the City/Parish Purchasing Director. City/Parish Purchasing Policy Section 10 prohibits such actions. OHSEP should abide by City/Parish procedures, seek approval from the purchasing director for all agreements under \$17,500, and reduce these agreements to written contracts.

Under Louisiana Revised Statute 24:513, this letter is distributed by the Legislative Auditor as a public document.

Ms. JoAnne H. Moreau, Director  
East Baton Rouge Parish  
Office of Homeland Security  
and Emergency Preparedness  
October 27, 2004  
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I trust that this information will assist you in the efficient and effective operations of OHSEP. Should you have any questions, contact me at (225) 339-3839.

Sincerely,



Steve J. Theriot, CPA  
Legislative Auditor

GL:JLM:DGP:dl

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**East Baton Rouge Parish  
Office of Homeland Security and Emergency Preparedness**

3773 Harding Boulevard • Baton Rouge, LA 70807  
P.O. Box 1471 • Baton Rouge, LA 70821  
Phone: (225) 389-2100 • Fax: (225) 389-2114  
E-mail: oep@brgov.com

**JOANNE H. MOREAU, CEM**  
Director

October 18, 2004  
EBRHS/EP:JHM:101804

Mr. Steven J. Theriot, CPA  
Legislative Auditor  
P. O. Box 94397  
Baton Rouge, LA 94397

Dear Mr. Theriot:

Thank you for your legislative auditors' recent review of the financial records of our office. The assigned investigators were very professional and helpful in their review. With regard to the two issues brought to our attention, I assure you that these procedural errors were discovered and the following corrective measures were implemented:

**RESPONSE TO #1**

In accordance with City/Parish policy, all EBROHSEP accounts are used solely for office use only. Employees are expressly prohibited from making any purchase regardless of reimbursement measures that are not directly attributable to the core mission and responsibility of this office.

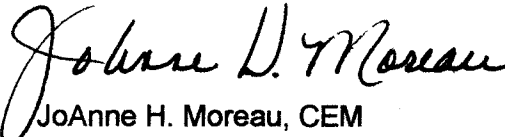
**RESPONSE TO #2**

All professional services policies and purchasing procedures will follow the guidelines set forth and adopted by the City/Parish Purchasing Director. We will seek prior approval on any/all written contracts and agreements under \$17,500.

Following our timely internal discovery of these two departures from policy as noted in your review, internal control training sessions relating to expenditure of agency funds were incorporated into employee training to ensure compliance with applicable federal, state and local purchasing regulations.

Again, thank you for the objective and positive findings and recommendations provided by your office. I am particularly pleased with your affirmation that the EBROHSEP appropriately expended and correctly applied public funds in support of our emergency services agencies and for the collective safety and peace of mind of our citizens. It remains the prime intention and central mission of this agency to serve as good stewards of the taxpayers' money. Through recommendations such as the two brought forth in this review, I am certain we can continue to do so.

Sincerely,

  
JoAnne H. Moreau, CEM  
Director

JHM:gs