

ST. BERNARD PARISH GOVERNMENT

INVESTIGATIVE AUDIT SERVICES

Issued April 2, 2025

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April 2, 2025

**HONORABLE LOUIS POMES, PARISH PRESIDENT
AND MEMBERS OF THE ST. BERNARD PARISH COUNCIL**
Chalmette, 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.

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 34th Judicial District of Louisiana and others, as required by law.

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA
Legislative Auditor

MJW/aa

STBERNARDPARISH



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EXECUTIVE SUMMARY

Former Parish President and Former CAO Received Vehicle Allowances While Driving Parish-owned Vehicles and Purchasing Fuel with Public Funds

St. Bernard Parish Government (Parish) records show former President Guy McInnis and former Chief Administrative Officer (CAO) Ronald Alonzo received vehicle allowances while driving Parish-owned vehicles and used Parish funds to pay for their fuel. The Parish paid Mr. McInnis a monthly vehicle allowance of \$1,600 for the period January 2023 to December 2023 (a total of \$19,200); during this time, Mr. McInnis drove a Parish vehicle and purchased fuel totaling \$3,614, which the Parish paid. The Parish also paid Mr. Alonzo a monthly vehicle allowance of \$843 from July 2022 to June 2023 (a total of \$10,116), while he drove a Parish vehicle and incurred fuel charges totaling \$1,364. By receiving vehicle allowances while driving Parish vehicles and using public funds to purchase fuel, Mr. McInnis and Mr. Alonzo may have violated state law. In addition, the Parish's payment of duplicate benefits may have violated the Louisiana Constitution, which prohibits the donation of public funds.

Parish Waived Fees and Provided Discounts on Facility Rentals

Records show that the Parish waived fees and/or provided discounts totaling \$47,400 for the rental of Parish-owned facilities from July 15, 2022 to October 26, 2023. According to these records, Mr. McInnis appears to have signed the contracts and/or authorized a majority of waived fees/discounts totaling \$38,825. In addition, the Parish failed to timely collect rental fees from a Parish employee. By waiving fees, providing discounts, and failing to timely collect fees, Mr. McInnis and other Parish employees may have violated Parish ordinance, state law, and the Louisiana Constitution, which prohibits the donation of public funds.

Public Funds Used for Personal Advertisement

The Parish used public funds totaling \$8,000 for the publication of an article on Mr. McInnis's tenure as the Parish President. State law generally prohibits the use of public funds for any advertisement that includes the name of a public official. By using public funds for an advertisement that included Mr. McInnis' name, the Parish may have violated state law and the Louisiana Constitution, which prohibits the donation of public funds.

Ethics - Improper Gift

Mr. McInnis served as Parish President from January 2016 through January 9, 2024. During our audit, we received a complaint that Principal Engineering, Inc. (Principal Engineering), a longtime Parish vendor, delivered a truck to Mr. McInnis during the Parish's 2023 Christmas Party. According to Mr. McInnis, Principal Engineering presented the truck (black Chevy Silverado) to him at the Parish's 2023 Christmas Party. Mr. McInnis further stated that he did not take possession of the truck at the Christmas party, but arranged for the truck to be taken directly to a local tire shop for personal upgrades that he paid for with personal funds. By making personal upgrades to the truck while in office, Mr. McInnis appears to have received something of value from a Parish vendor in violation of the state's ethics law.

BACKGROUND AND METHODOLOGY

St. Bernard Parish Government (Parish) is governed by a Home Rule Charter type of government and has a population of 43,764 as of the 2020 Census. The Parish adopted its Home Rule Charter under the provisions of Article VI, Section 5 of the Louisiana Constitution of 1974. The Parish operates under a President-Council form of government with seven elected councilmembers serving four-year terms. The Parish President is elected at-large for a four year-term. The Parish provides public safety, utility services, streets, industrial development and inducement, and administrative services to residents and businesses.

The Louisiana Legislative Auditor initiated this audit to determine the validity of complaints we received regarding the Parish's use of public assets and funds. The procedures performed during this audit included:

- (1) interviewing Parish employees and officials;
- (2) interviewing other persons, as appropriate;
- (3) examining selected Parish documents and records;
- (4) reviewing the Parish's Home Rule Charter and policies; and
- (5) reviewing applicable state laws and regulations.

FINDINGS AND RECOMMENDATIONS

Former Parish President and Former CAO Received Vehicle Allowances While Driving Parish-owned Vehicles and Purchasing Fuel with Public Funds

St. Bernard Parish Government (Parish) records show former President Guy McInnis and former Chief Administrative Officer (CAO) Ronald Alonzo received vehicle allowances while driving Parish-owned vehicles and used Parish funds to pay for their fuel. The Parish paid Mr. McInnis a monthly vehicle allowance of \$1,600 for the period January 2023 to December 2023 (a total of \$19,200); during this time, Mr. McInnis drove a Parish vehicle and purchased fuel totaling \$3,614, which the Parish paid. The Parish also paid Mr. Alonzo a monthly vehicle allowance of \$843 from July 2022 to June 2023 (a total of \$10,116), while he drove a Parish vehicle and incurred fuel charges totaling \$1,364. By receiving vehicle allowances while driving Parish vehicles and using public funds to purchase fuel, Mr. McInnis and Mr. Alonzo may have violated state law.^{1,2,3} In addition, the Parish's payment of duplicate benefits may have violated the Louisiana Constitution,⁴ which prohibits the donation of public funds.

The Parish owns and maintains a fleet of assigned take-home and shared pool vehicles for official business purposes. Parish employees told us most vehicles are assigned as pool vehicles, and only four individuals are assigned take-home vehicles: the Parish President, CAO, Fire Chief, and Coastal Director. The Parish pays for vehicle maintenance, supplies insurance coverage, and provides a Fuelman Fleet Card for fuel purchases for each assigned and pool vehicle. The Parish's Vehicle and Equipment Use Policy provides that the operation or use of any Parish vehicle is limited to Parish business by the assigned driver, and the vehicle shall not be used for any reason other than Parish business.

According to the Parish's fuel policy, each Fuelman Fleet Card is assigned to an individual Parish vehicle, and employees are assigned a five-digit personal identification number (PIN) to be used with the Fuelman Fleet Cards. The policy further states that employees are prohibited from sharing their PIN, swapping or sharing cards between vehicles, or entering an incorrect odometer reading while fueling the vehicle. In addition, the Parish has an agreement with a local service station (service station) to make fuel purchases. The service station completes a service ticket for each purchase that includes the date, vehicle mileage, amount of fuel purchased, and the signature of the employee/official who purchased the fuel. Records show that the Parish President and the Parish Coastal Director purchased fuel at the service station, in addition to Fuelman purchases, while other Parish employees used their Fuelman cards to purchase fuel.

Former Parish President Guy McInnis

Guy McInnis served as St. Bernard Parish President from January 2016 until January 9, 2024. Records show that Mr. McInnis was assigned a take-home vehicle as far back as 2020, and that the Parish issued him a 2021 Chevy Tahoe as his take-home vehicle in July 2022. On February 17, 2023, the Parish Human Resources Director sent a memo to the Finance Department, which indicated that Mr. McInnis turned in his take-home vehicle and requested a \$1,600 monthly vehicle allowance. The memo further stated that Mr. McInnis requested to have the monthly payments processed through accounts payable so no taxes or retirement contributions would be deducted. Records show the Parish issued vehicle allowance payments to Mr. McInnis totaling \$19,200 (\$1,600 per month) from February 23, 2023 to January 3, 2024.^A

Council member Fred Everhardt informed us that Mr. McInnis' vehicle allowance was not approved by the Parish Council. Mr. McInnis told us he did not need Council approval because the approved 2023 budget contained a line item for a vehicle allowance. However, Mr. Everhardt stated that the vehicle allowance approved in the 2023 budget was for Mr. Alonzo. Based on Parish records, vehicle allowance payments issued to Mr. McInnis and Mr. Alonzo (see next section) overlapped between January 2023 and June 2023, when Mr. Alonzo retired. As such, it does not appear that Mr. McInnis' vehicle allowance was included in the budget or approved by the Parish Council.

Parish records also show Mr. McInnis made fuel purchases totaling \$3,614 from January 2, 2023 to December 27, 2023. This amount included 48 purchases from the service station totaling \$2,965 and 16 Fuelman purchases totaling \$649. We spoke to a service station employee who confirmed that Mr. McInnis only fueled the black Chevy Tahoe at the service station. Fuelman records show Mr. McInnis made 15 of the 16 Fuelman charges while using the black 2021 Chevy Tahoe. Service tickets from the service station, which appear to have been signed by Mr. McInnis, included odometer readings consistent with the odometer readings recorded by Mr. McInnis while using his Fuelman card to purchase fuel for the Parish's 2021 Chevy Tahoe.

For example, records show Mr. McInnis purchased fuel (\$53.25) at the service station on January 18, 2023. Although the service ticket for this purchase did not include which vehicle was fueled, the service ticket included an odometer reading of 41,017. Fuelman records show that Mr. McInnis used his Fuelman card to purchase fuel (\$52.87) for the 2021 Chevy Tahoe two days later in Bonifay, Florida with an odometer reading of 41,570. Mr. McInnis made another Fuelman purchase (\$53.97) later that day in Kingsland, Georgia with an odometer reading of 41,840. It appears that Mr. McInnis used the Parish's 2021 Chevy Tahoe to travel to Washington, D.C. from January 20, 2023 to January 29, 2023, as he made

^A The vehicle allowance payments issued to Mr. McInnis covered the period January 2023 through December 2023. In January 2024, the Parish issued Mr. McInnis an Internal Revenue Service Form 1099 (Miscellaneous Income) in the amount of \$19,200.

additional Fuelman purchases in North Carolina, Virginia, Georgia, and Alabama. In addition, Parish employees told us that the 2021 Chevy Tahoe that Mr. McInnis drove was not marked (decals and/or other identification) in accordance with state law⁵ until March 2024.

Mr. McInnis told us that he drove the 2021 Chevy Tahoe until January 2023, when he turned the vehicle in to the Parish and requested a vehicle allowance. Mr. McInnis stated that the 2021 Chevy Tahoe became a pool vehicle for administrative employees and remained parked at the Parish building. Mr. McInnis informed us that he did use the 2021 Chevy Tahoe for out-of-Parish business and drove it to Baton Rouge; Lafayette; San Antonio, Texas; and Washington, D.C. for Parish business. He added that at some point during 2023 he began storing the vehicle at his residence due to security concerns and indicated that the vehicle was available for use by administrative employees. According to Mr. McInnis, he sold his personal vehicle in late October or early November 2023 and used the Parish vehicle for the next three weeks.

Former CAO Ronald Alonzo

Mr. Alonzo served as the Parish CAO from January 2016 through June 2023, when he retired from the Parish. Records show that the Parish paid Mr. Alonzo a vehicle allowance from January 31, 2020 to June 15, 2023.^B The budgets passed by the Parish Council for years ended December 31, 2020 through December 31, 2023, each included a \$10,200 vehicle allowance line-item within "General Fund Administration." Council member Fred Everhardt informed us that the vehicle allowances approved in the budget were allocated to Mr. Alonzo.

Although Mr. Alonzo received a vehicle allowance from January 2020 through June 2023, Fuelman records show that he purchased fuel for Parish vehicles 27 times, totaling \$1,364, from July 6, 2022 to March 10, 2023. Mr. Alonzo told us he used a Parish take-home vehicle as transportation while his personal vehicle was in the repair shop in late 2022 or early 2023. Mr. Alonzo stated that he returned the Parish vehicle but later had issues with his personal vehicle and again began using a Parish vehicle. Mr. Alonzo added that although he used a Parish vehicle on different occasions while his personal vehicle was unreliable, he never used a Parish vehicle for months at a time. In his written response to our report, Mr. Alonzo appears to suggest that he did not use a Parish vehicle and did not use a Fuelman card to purchase fuel from December 2022 through June 2023. We subsequently spoke with Mr. Alonzo again, and he now claims that he never used a Fuelman card to purchase fuel. Mr. Alonzo stated that he did not provide his Fuelman PIN to anyone and could not explain how his PIN was used for fuel purchases.

^B Mr. Alonzo received a vehicle allowance of \$389.08 per bi-weekly pay period, or \$843.01 per month, from January 31, 2020 through June 15, 2023. Because Mr. Alonzo is paid bi-weekly, he receives 26 pay checks per year. Therefore, his annual vehicle allowance is \$10,116.08 (\$389.08 * 26 = \$10,116.08), or \$843.01 per month (\$10,116.08 / 12 = \$843.01).

Conclusion

Parish records show former President Guy McInnis and former CAO Ronald Alonzo received vehicle allowances while driving Parish-owned vehicles and used Parish funds to pay for their fuel. The Parish paid Mr. McInnis a monthly vehicle allowance of \$1,600 from January 2023 to December 2023 (a total of \$19,200); during this time, Mr. McInnis drove a Parish vehicle and purchased fuel totaling \$3,614, which the Parish paid. The Parish also paid Mr. Alonzo a monthly vehicle allowance of \$843 from July 2022 to June 2023 (a total of \$10,116), while he drove a Parish vehicle and incurred fuel charges totaling \$1,364. By receiving vehicle allowances while driving Parish vehicles and using public funds to purchase fuel, Mr. McInnis and Mr. Alonzo may have violated state law.^{1,2,3} In addition, the Parish's payment of duplicate benefits may have violated the Louisiana Constitution,⁴ which prohibits the donation of public funds.

Recommendations

We recommend the Parish consult with legal counsel to determine the appropriate actions to be taken, including recovering funds related to duplicate benefits. We also recommend the Parish develop a written policy explicitly prohibiting the use of a Parish vehicle and the purchase of fuel using Parish accounts while receiving a vehicle allowance. In addition, the Parish should develop written procedures to ensure that all Parish vehicles are marked in accordance with state law.

Parish Waived Fees and Provided Discounts on Facility Rentals

Records show that the Parish waived fees and/or provided discounts totaling \$47,400 for the rental of Parish-owned facilities from July 15, 2022 to October 26, 2023. According to these records, Mr. McInnis appears to have signed the contracts and/or authorized a majority of waived fees/discounts totaling \$38,825. In addition, the Parish failed to timely collect rental fees from a Parish employee. By waiving fees, providing discounts, and failing to timely collect fees, Mr. McInnis and other Parish employees may have violated Parish ordinance, state law,³ and the Louisiana Constitution,⁴ which prohibits the donation of public funds.

Parish Ordinance 2222-12-19^c provides specific rates and charges for the use of Parish-owned rental facilities (for non-film/TV usage) including the Frederick Sigur Center Auditorium and Ballrooms, the Historic St. Bernard Courthouse, the Val Reiss Multi-Purpose Building and parking lot, and the Aycock Barn. Parish Ordinance 2222-12-19 also requires that all event rental rates be uniformly charged to all customers. Parish employees responsible for rentals of Parish-owned

^c Ordinance 2222-12-19 was adopted by the Parish Council on December 3, 2019, and signed by Parish President Guy McInnis on December 5, 2019.

facilities told us that customers must pay a non-refundable deposit if the facility is reserved at least 30 days prior to the event.^D If the customer reserves the facility within 30 days of the event, the total cost of the event must be paid in full at the time of reservation. The Parish prepares a contract for each facility rental, which includes the rental fee and all other associated fees,^E to be signed by the customer and the Parish's Special Events Manager.

During our audit, we received a complaint that the Parish (specifically, Mr. McInnis) waived fees and provided discounts for the rental of Parish-owned facilities. We reviewed all rental contracts from July 2022 through December 2023 and compared the rental fees charged to the rental rates specified within Parish Ordinance 2222-12-19. These records show that the Parish waived fees and/or provided discounts on 24 of 98 rentals totaling \$47,400 for the rental of Parish-owned facilities from July 15, 2022 to October 26, 2023. According to these records, Mr. McInnis appears to have signed the contracts and/or authorized a majority of the waived fees/discounts (13 of the 24 rentals) totaling \$38,825.

Mr. McInnis told us he allowed organizations to use Parish-owned event facilities without paying the full rental rate fee. Mr. McInnis stated that although there is no Parish ordinance giving him the authority to provide waivers or discounts on facility rental rate fees, many of these organizations would not have held their event at the facilities if he did not provide a discount, and therefore, the Parish would not have generated any revenue. Mr. McInnis further stated that he did not receive Council approval to provide rental rate waivers or discounts.

In addition to the waived fees and discounts provided from July 2022 to December 2023 (as discussed above), it appears that the Parish allowed Coastal Director John Lane to have his son's wedding at the Historic Courthouse in violation of its event rental procedures and, possibly, Parish Ordinance 2222-12-19. According to Parish records and the Special Events Manager, Mr. Lane rented the Historic Courthouse on December 30, 2023, without a written contract, a deposit, or payment for the rental and other fees typically charged, such as security^F. Records show that Mr. Lane issued a check in the amount of \$3,745^G to the Parish on April 13, 2024, after a media report indicated that he failed to pay the Parish for use of the Historic Courthouse.

The Parish's Special Events Manager told us she did not ask Mr. Lane to provide a deposit or sign a contract, nor did she issue him an invoice. She believed

^D The Special Events Manager stated that the rental contracts require a non-refundable deposit of 25% of the total rental contract amount if the event is reserved a year in advance; a non-refundable deposit of 50% is due if the reservation date is six months prior to the event; and the full rental contract amount is due if the reservation date is within 30 days of the event.

^E Other associated fees include charges for tables, linens, security, janitorial service, floor attendants, an event manager, a DJ, and alcohol.

^F The Parish offers three packages for Historic Courthouse rentals. The packages include a three-hour facility rental, tables, chairs, linens, janitorial service, two floor attendants, an event manager, a St. Bernard Parish Sheriff Deputy, and the level of alcohol selected.

^G This amount was an estimate by the Parish based on the rental rates and additional charges for the package chosen for Mr. Lane's son's wedding.

he knew the procedure and would come in later to comply. Mr. Lane told us he was unaware of the Parish's requirement for a deposit and contract. He stated that in April 2024, when it was brought to his attention, he wrote a check to the Parish covering the facility rental and other costs.

By waiving fees, providing discounts, and failing to timely collect fees, Mr. McInnis and other Parish employees may have violated Parish ordinance, state law,³ and the Louisiana Constitution,⁴ which prohibits the donation of public funds.

Recommendations

We recommend the Parish develop detailed written policies and procedures to ensure that the fees charged for rental of Parish-owned facilities comply with Parish Ordinance 2222-12-19 and the Louisiana Constitution. These policies and procedures should ensure that all customers, including Parish employees, regardless of position, are charged the standard fees, per ordinance, and that fees are collected and accounted for in a timely manner. In addition, the Parish should discontinue the practice of waiving fees and/or providing discounts, as they are not currently provided for by ordinance.

Public Funds Used for Personal Advertisement

The Parish used public funds totaling \$8,000 for the publication of an article on Mr. McInnis's tenure as the Parish President. State law generally prohibits the use of public funds for any advertisement that includes the name of a public official. By using public funds for an advertisement that included Mr. McInnis' name, the Parish may have violated state law⁶ and the Louisiana Constitution,⁴ which prohibits the donation of public funds.

La. R.S. 43.111.1 provides that no public funds shall be used in whole or in part for the payment of the cost of any advertisement containing therein the name of any public official whether elected or appointed; provided, however, that the provisions of this section shall in no case be construed to apply to advertisements or notices required or authorized by law to be published or to any advertisements placed by any public agency or body authorized by law to advertise in the furtherance of its functions and duties. Records show the Parish paid \$8,000 to a local magazine for publication of an article titled, "A Journey to Gain Respect, Guy's Fight for the Parish." The article appears to serve as a personal reflection on Mr. McInnis's childhood and promotes the accomplishments of his time in office, rather than furthering any public interest or official function. The use of public funds for a magazine article that includes the name of a public official appears to violate La. R.S. 43:111.1 since the article was not required by law or in furtherance of the Parish's functions and duties.

In addition, *AG Opinion 16-0022* states that for an expenditure or transfer of public funds to be permissible under Louisiana Constitution Article VII, Section

14(A), the public entity must have the legal authority to make the expenditure and must show: (i) a public purpose of the expenditure that comports with the governmental purpose for which the public entity has legal authority to pursue; (ii) that the public expenditure or transfer, taken as a whole, does not appear to be gratuitous; and (iii) that the public entity has demonstrable, objective and reasonable expectation of receiving at least equivalent value in exchange for the expenditure of public funds. Because the expenditure appears to violate La. R.S. 43:111.1, it does not comport with the governmental purpose for which the Parish is legally authorized to pursue. Further, the Parish could not demonstrate the receipt of equivalent value for the amount expended on a personal advertisement. By using public funds for an advertisement that included Mr. McInnis' name, the Parish may have violated state law⁶ and the Louisiana Constitution,⁴ which prohibits the donation of public funds.

Recommendations

We recommend the Parish consult with legal counsel to determine the appropriate actions to be taken, including the possibility of recovering funds paid for a personal advertisement. We further recommend that the Parish implement written policies and procedures to ensure that all expenditures comply with the Louisiana Constitution, which prohibits the donation of public funds, and state law.

Ethics - Improper Gift

La. R.S. 42:1115⁷ provides, in part, that no public servant shall solicit or accept, directly or indirectly, anything of economic value as a gift or gratuity from any person or employee of any person who has or is seeking to obtain contractual or other business or financial relationships with the public servant's agency. Mr. McInnis served as Parish President from January 2016 through January 9, 2024. During our audit, we received a complaint that Principal Engineering, Inc. (Principal Engineering), a longtime Parish vendor, delivered a truck to Mr. McInnis during the Parish's 2023 Christmas Party.

Mr. McInnis told us he began working for Principal Engineering on January 10, 2024, and as part of his employment he received a company truck and credit card. According to Mr. McInnis, Principal Engineering presented the truck (black Chevy Silverado^H) to him at the Parish's 2023 Christmas Party merely for him to see the truck; however, he had not yet accepted Principal Engineering's job offer. Mr. McInnis further stated that he did not take possession of the truck at the Christmas party, but arranged for the truck to be taken directly to a local tire shop for personal upgrades that he paid for with personal funds. By making personal upgrades to the truck while in office, Mr. McInnis appears to have received something of value from a Parish vendor in violation of the state's ethics law.

^H The Chevy Silverado was registered to Principal Engineering, Inc. on December 27, 2023.

However, whether or not a violation of the state's ethics laws occurred is limited to a particular set of circumstances. We suggest that the Louisiana Board of Ethics review this information and take appropriate legal action.

Recommendations

We recommend that the Parish implement a policy prohibiting employees and officials from receiving gifts or gratuities or anything of economic value from vendors or contractors that do business or are seeking business with the Parish. The Parish should also adopt detailed policies and procedures requiring all employees to complete the annual ethics training in accordance with La. R.S. 42:1170.

LEGAL PROVISIONS

¹ **Louisiana Revised Statute (La. R.S.) 14:67(A)** states, "Theft is the misappropriation or taking of anything of value which belongs to another, either without consent of the other to the misappropriation or taking, or by means of fraudulent conduct, practices, or misappropriations. An intent to deprive the other permanently of whatever may be the subject of the misappropriation or taking is essential."

² **La. R.S. 14:134(A)** states, in part, "Malfeasance in office is committed when any public officer or public employee shall: (1) Intentionally refuse or fail to perform any duty lawfully required of him, as such officer or employee; 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..."

³ **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 to not 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."

⁴ **Louisiana Constitution Article VII, Section 14(A)** provides, in part, "Prohibited Uses. Except as otherwise provided by this constitution, the funds, credit, property, or things of value of the state or any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private."

⁵ **La. R.S. 49:121(A)(1)** states, "Every boat, watercraft, aircraft, automobile, truck, or other vehicle belonging to the state or to any of its political subdivisions, or to any department, board, commission, or agency of any of its political subdivisions shall, if required by law to bear a Louisiana license plate, bear a public license plate, and each such vehicle also shall have inscribed, painted, decal, or stenciled conspicuously thereon, either with letters not less than two inches in height and not less than one-quarter inch in width or with an insignia containing not less than one hundred forty-four square inches, or if circular, not less than eight inches in diameter, the name of the board, commission, department, agency, or subdivision of the state to which the boat, watercraft, aircraft, automobile, truck, or other vehicle belongs, such as "Louisiana Department of Highways", or "Louisiana Conservation Commission", or "School Board-East Baton Rouge", or "Sheriff-East Baton Rouge", or "City of Baton Rouge"; however, recognized and approved abbreviations such as "La.", "Dept.", "Com.", "Bd.", and the like, may be used."

⁶ **La. R.S. 43:111.1** states, "No public funds shall be used in whole or in part for the payment of the cost of any advertisement containing therein the name of any public official whether elected or appointed; provided, however, that the provisions of this section shall in no case be construed to apply to advertisements or notices required or authorized by law to be published or to any advertisements placed by any public agency or body authorized by law to advertise in the furtherance of its functions and duties."

⁷ **La. R.S. 42:1115** states, "A. No public servant shall solicit or accept, directly or indirectly, any thing of economic value as a gift or gratuity from any person or from any officer, director, agent, or employee of such person, if such public servant knows or reasonably should know that such person: (1) Has or is seeking to obtain contractual or other business or financial relationships with the public servant's agency, or (2) Is seeking, for compensation, to influence the passage or defeat of legislation by the public servant's agency. B. No public employee shall solicit or accept, directly or indirectly, anything of economic value as a gift or gratuity from any person or from any officer, director, agent, or employee

of such person, if such public employee knows or reasonably should know that such person: (1) Conducts operations or activities which are regulated by the public employee's agency. (2) Has substantial economic interests which may be substantially affected by the performance or nonperformance of the public employee's official duty."

APPENDIX A

St. Bernard Parish Government's Response



Louis Pomes
Parish President

St. Bernard Parish Government

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March 27, 2025

Via Electronic Mail

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Re: Response to Louisiana Legislative Auditor's Report

Dear Mr. Waguespack,

First and foremost, I would like to take the opportunity to thank the Louisiana Legislative Auditor's office for the efficient and professional manner in which it performed its audit of St. Bernard Parish Government. As a result of the efforts of both your office and our own employees, it is my belief that St. Bernard Parish Government can continue its commitment to transparency, fiscal responsibility, and compliance with all applicable laws and regulations.

Over the past year, your office has investigated numerous complaints it received concerning various historic practices and transactions involving St. Bernard Parish Government and governmental employees. Given both the number of complaints and the thoroughness of your investigation, the fact that there were only four (4) positive findings fills me with an overall sense of pride in our workforce and how they conduct themselves. With respect to those findings contained in your office's report, St. Bernard Parish Government responds as follows:

Finding #1 – Former Parish President and Former CAO Received Vehicle Allowances While Driving Parish-Owned Vehicles and Purchasing Fuel With Public Funds.

Per your office's recommendation, St. Bernard Parish Government will confer with legal counsel concerning recovery of any potential duplicate benefits identified in your office's report. In addition, this administration shall implement a policy prohibiting personal vehicle allowances, other than reimbursable mileage, so as to prevent any potential duplication of benefits in the future.

Finding #2 – Parish Waived Fees and Provided Discounts on Facility Rentals

St. Bernard Parish Government is in the process of reviewing and updating its ordinances pertaining to the rental of public facilities. This administration is committed to the enforcement of parish ordinances as written, and both our internal auditors and finance department have implemented best practices as recommended by your office to increase internal controls and ensure that funds are collected timely on all rental contracts. In addition, St. Bernard Parish Government will implement policies and procedures concerning employee disciplinary action as to any impermissible discount or waiver of facility rental fees.

Finding #3 – Public Funds Used for Personal Advertisement

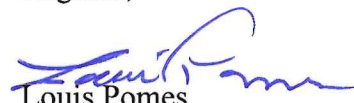
Per your office's recommendation, St. Bernard Parish Government will confer with legal counsel concerning the investigation and potential recovery of funds identified in this finding. In addition, this administration will implement measures to ensure public employee awareness of the laws pertaining to the use of public funds in advertising.

Finding #4 – Ethics – Improper Gift

Although this finding is not specific to St. Bernard Parish Government, this administration would like to take the opportunity to reaffirm its commitment to employee training on the Louisiana Code of Governmental Ethics as required by state law. While we do already have an internal policy requiring annual ethics training, we shall formally make such mandatory training a part of our personnel plan. In addition, the personnel plan shall be amended to include the Louisiana Code of Governmental Ethics in its entirety.

Finally, St. Bernard Parish Government again thanks the Louisiana Legislative Auditor's office for the opportunity to work together to improve the administration of our offices, and respond to this report.

Regards,



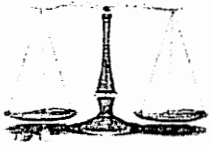
Louis Pomes
Parish President
St. Bernard Parish Government

APPENDIX B

Guy McInnis's Response

Ronald Alonzo's Response

Law Offices of Ginart & Associates, LLC



Ginart & Associates

2114 Paris Road
Chalmette, Louisiana 70043
Phone: 504-271-0471
Facsimile: 504-271-6293

www.ginartlaw.com

Michael C. Ginart, Jr.
Joyce D. Young
Nicholas N.S. Cusimano
John C. Ginart
Brandon J. Melerine

March 26, 2025

responses@lla.la.gov and U.S.P.S.
Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Legislative Auditor Draft Report Dated March 13, 2025
Regarding Guy McInnis

Dear Mr. Waguespack:

Below please find the response by Guy McInnis to the draft report of your office dated March 13, 2025.

Issues No. 1, Page 2, Former Parish President Received Vehicle Allowance while Driving Parish Owned Vehicles and Purchasing Fuel with Public Funds

After I started receiving a monthly vehicle allowance, I would still use a Parish vehicle for Parish business in Baton Rouge, Lafayette, Lake Charles, and Shreveport. On the majority of these trips I had other Parish employee or employees with me who would have taken a Parish vehicle regardless. Additionally, on in-state trips where I had other Parish employees in my personal vehicle, there was potential liability on my part, as well as questions as to whether my personal insurer or the Parish vehicle insurer or neither would provide coverage. I had other Parish employee(s) on all in-state trips except the ones to Lafayette. This actually saved the Parish money in that only one Parish vehicle was used instead of two or more.

Regarding the out-of-town trips to Washington, D.C., North Carolina, Virginia, Georgia, and Alabama, these were trips that other Parish employees flew to. I would rather not fly, although I have. I would take a Parish vehicle thereby actually saving the Parish money by foregoing the higher price of an airline ticket for the price of gasoline for the Parish vehicle. Despite my belief that I actually saved the Parish money by driving, I have offered to pay the Parish for the gasoline charged as well as reimburse the amount of my monthly allowance for the three weeks after I sold my personal vehicle in late 2023.

Re: Legislative Auditor Draft Report Dated March 13, 2025
Regarding Guy McInnis
March 26, 2025
Page 2

Issue No. 2, Page 5 – Parish Waived Fees and Provided Discounts on Facility Rentals

The Contracts in which I waived fees in the thirteen incidences alleged, were for another government entity or a local charitable organization. Parish Presidents have been doing this since before Hurricane Katrina and have continued thereafter. I maintained the same custom. The Parish uses a number of School Board properties without charge, as a courtesy is returned as a “quid pro quo”. The charitable organizations provide volunteers for many Parish activities.

Issue No. 3, Page 7 – Public Funds Used for Personal Advertisement

This article was written in a local magazine. St. Bernard Parish on several occasions have advertised in this magazine for tourism purposes and others. I was asked by the Tourism Department to provide an interview to the editor of the magazine regarding the relationship between myself as Parish President and the Sheriff and how our ability to coordinate communication and response during emergencies, like the recent tornado in Arabi. I did not setup this interview, I did not know that money was being paid for this article, although we had consistently advertised in this magazine. I had no prior knowledge of what the article would look like nor any of its content. To my knowledge it was to be an article about the coordination of Parish Government with the Sheriff’s Office for emergency response and public information.

Issue No. 4, Page 8 – Ethics – Improper Gift

I am presently working through this issue with the Louisiana Board of Ethics.

Thanks for including this information and response in your final report.

Sincerely,



GUY MCINNIS



MICHAEL C. GINART, JR.

MCG:GM/woc

March 24, 2025

Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397
Email: responses@lla.la.gov

Dear Mr. Waguespack,

I am writing to express my disagreement regarding the misstated information on an audit report for St. Bernard Parish Government that referenced a period of time during which I was serving as CAO. The report claims that fuel was purchased for Parish vehicles 27 times totaling \$1,364. from July 6, 2022 to March 10, 2023. After carefully considering your questions and timeline, I reviewed my own personal fuel receipts and realized that I used no other Parish vehicles following the weather event. I am contesting the claims and want to bring the following information to your attention immediately for review and consideration as these facts contradict the claims brought forward in the audit.

1. The vehicle in question had a Fuelman card and PIN inside the vehicle. This vehicle and Fuelman card were available for daily use by anyone in Parish Government, including those in the Recreation Department.
2. The pool vehicle requested for use during the time my vehicle was unreliable was damaged by a tornado on or about December 14, 2022. Following the tornado, the vehicle was no longer available and taken out of use. The vehicle was placed in a local body shop for repairs for several weeks and then returned directly to the Recreation Department. I requested nor used any other Parish vehicles after this time so the reference and calculation from December 2022 through June 2023 is completely erroneous.
3. Attached is a copy of my personal vehicle repair invoice to coincide with and confirm the work request made only to fulfill the CAO job responsibilities. The approved use was for a limited period and for work use as necessary.

I acknowledge the complexity of the situation. While I have a different perspective based on the information available, I appreciate the time taken to review the matter. Thank you for carefully considering the information presented. I am confident this matter can and will be resolved quickly.

Sincerely,

A handwritten signature in blue ink, appearing to read "Ronald J. Alonzo, Jr.", with a large, stylized flourish at the end.

Ronald J. Alonzo, Jr.
Former Chief Administrative Officer
St. Bernard Parish Government

Roy's Auto Tech
6909/6831 Fourth Street
Marrero, LA. 70072
Phone: 504-328-4400 Fax: 504-328-8074

INVOICE

39898

Org. Est. # 061804

INVOICE

Printed Date: 10/07/2022

Alonzo, Ronnie

Lic # :

Part Description	/ Number	Qty	Sale	Ext	Labor Description	Ext
ABS module		1.00	357.33	357.33	Diagnostics - Transmission slipping	125.00
LKQ					Diagnostic for ABS, traction and tire lights on.	125.00
Transmission		1.00	4,095.00	4,095.00	Traction, abs, & tire pressure lights came on after getting tires rotated.	
Jasper					ABS CONTROL MODULE - Remove & Replace	360.00
Service plan		1.00	228.00	228.00	Labor to program ABS module	210.00
Jasper					TRANSMISSION ASSEMBLY - Remove & Replace	840.00
Transmission Fluid ATF+4		9.00	13.59	122.31	Fluid Capacity:	
AAP F440					Automatic Transmission Fluid - Volume: 8.10 QTS. (7.7L) - MOPAR	
Shop Supplies				15.00	Automatic Transmission Fluid Plus 4 or equivalent licensed ATF+4 product; Overhaul - (Note: Dry fill capacity. Depending on type and size of Internal Cooler, length and inside diameter of Cooler Lines, or use of an Auxiliary Cooler, these figures may vary.)	
					Card Processing Fee	25.00

Org. Estimate 7,098.58 Revisions 0.00 Current Estimate 7,098.58

Labor:	1,660.00
Parts:	4,817.64
HazMat:	25.00
SubTotal:	6,502.64
Tax:	595.94
Total:	7,098.58
Bal Due:	\$3,598.58

[Payments - Elec - Credit Card - \$3,500.00]

Vehicle Received: 10/7/2022

I hereby authorize the above repair work to be done along with the necessary material and hereby grant you and/or your employees permission to operate the car or truck herein described on street, highways or elsewhere for the purpose to testing and/or inspection. An express mechanic's lien is hereby acknowledged on above car or truck to secure the amount of repairs thereto. Warranty is 6 months on Labor & on Parts the warranty is based on the Parts Distributor. Warranty work has to be performed in our shop & cannot exceed the original cost of repair.

Signature _____ Date _____