



Report Highlights

Office of the State Fire Marshal

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Investigative Audit Services • November 2021

Why We Conducted This Audit

We initiated this investigative audit to determine the propriety of transactions made by Office of the State Fire Marshal (OSFM) personnel after Hurricane Laura. During a review of LaCarte card purchases, the Office of State Purchasing's Travel Section 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 – may have violated LaCarte card policies and procedures.

What We Found

Improper Contractual Agreements and Payments

Former 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.

View the full report, including management's responses, at www.lla.la.gov.