

# LEGISLATIVE AUDITOR

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## STATE OF LOUISIANA

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## FRANKLIN PARISH SCHOOL BOARD

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FRAUD AND ABUSE AUDIT  
ISSUED SEPTEMBER 15, 2004

**LEGISLATIVE AUDITOR  
1600 NORTH THIRD STREET  
POST OFFICE BOX 94397  
BATON ROUGE, LOUISIANA 70804-9397**

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STEVE J. THERIOT, CPA  
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September 15, 2004

**DR. LANNY JOHNSON, INTERIM SUPERINTENDENT,  
AND MEMBERS OF THE FRANKLIN PARISH SCHOOL BOARD**  
Winnsboro, Louisiana

We have audited certain transactions of the Franklin Parish School Board (Board). Our audit was conducted in accordance with Title 24 of the Louisiana Revised Statutes. The purpose of our audit was to determine the propriety of certain allegations and to review management's policies and procedures for the purpose of recommending corrective actions if needed.

Our audit consisted primarily of inquiries and the examination of selected financial records and other documentation. The scope of our audit was significantly less than that required by *Government Auditing Standards*; therefore, we are not offering an opinion on the Board's financial statements nor system of internal control, nor assurance of compliance with laws and regulations. Also, as part of our audit, we applied our *Checklist of Best Practices in Government* to the procedures and practices of the Board.

The accompanying report represents our findings and recommendations as well as management's response. Copies of this report have been delivered to the Honorable William R. Coenen, Jr., District Attorney for the Fifth Judicial District of Louisiana, and others as required by law.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Steve J. Theriot".

Steve J. Theriot, CPA  
Legislative Auditor

SDP:JLM:DGP:dl

[FRASB04]

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The Franklin Parish School District (District) has unpaid bills totaling approximately \$1.6 million and is in the process of developing a plan to pay off past bills as well as to operate in the present. Cash flow from current operations is not sufficient to pay the unpaid bills. In February 2004, we examined the policies and procedures that led to the deficit in an effort to assist management in developing corrective actions. The following are findings and recommendations for corrective actions. Management's response is included at the end of this report.

### **Budgeting and Financial Management**

#### Budget Procedures

Management does not have written budget procedures for preparing, adopting, monitoring, and amending the budget. Management should prepare written procedures to include all steps required for each phase of the budget process, including monitoring and amending the budget during the fiscal year. Also, a time schedule for preparing the budget and the person responsible for each phase of the budget should be incorporated into the detailed steps. Management should consider using the Association of School Business Officials International Meritorious Budget Awards Program and the Government Finance Officers Association Distinguished Budget Presentation Awards Program checklist in preparing future budgets and in developing budget procedures.

#### Performance Measures

Performance measures are not incorporated into the budget process. Meaningful performance measurements assist management by (a) identifying financial and program results; (b) evaluating past resource decisions; (c) facilitating qualitative decisions regarding resource allocation; and (d) communicating service and program results to the tax paying public. Performance measures should report the outputs of each program and relate to the objectives of each department.

#### Budget Message

The 2003-2004 budget did not include a budget message as required by law. Louisiana Revised Statute (R.S.) 39:1305(C)(1) specifies that a budget message signed by the budget preparer include a summary description of the proposed financial plan, policies, objectives, assumptions, budgetary basis, and a discussion of the most important features. We recommend that the budget message include the current financial status, the short-term outlook, and the long-term trends.

The 2004-2005 budget has been prepared and adopted by the Board. However, this budget does not address the current General Fund unpaid bills of approximately \$1.6 million. Management should:

- Develop a corrective action plan that prevents future deficits, allows for payment of past due bills to eliminate the deficit, and is included in the 2004-2005 budget
- Present to the Board reliable financial statements that include all funds for the year ended June 30, 2004

We recommended that management develop a corrective action plan in June 2004. Management provided a plan that was very general and did not address many of the District's problems. We requested that management prepare a comprehensive corrective action plan, but we have not received it as of this date.



## Financial Reporting to Board

Management does not provide financial statements and budget comparisons to the Board each month. The Board should be furnished with the financial statements and budget comparisons for all funds each month. A concise summary and guide to the key issues and aspects of the operating and capital components of the financial statements and budget comparisons should be included. Also, the Board should adopt a written policy that specifies the nature, extent, and frequency of the financial reports.

## **Disbursements**

### Written Procedures

There are no detailed, written procedures for processing disbursements. Written procedures are necessary for a clear understanding of what to do, when to do it, how to do it, and who should do it to meet management's expectations. Written procedures also help cross train staff and maintain operational continuity.

### Controls Over Disbursements

The same employee performs a variety of duties that are incompatible for a proper system of checks and balances. The accounts payable clerk issues purchase orders, processes invoices for payment, updates the computer, prepares/prints the checks, stamps the signature on the checks, and mails the checks. These duties should be separated.

Although there is a check signing machine, accounts payable checks are processed using an ink pad signature stamp. Only one person stamps the checks and the number and total amount of the checks stamped are not reconciled to the accounts payable disbursement journal. The check signing machine has a counter and should be used instead of the ink pad stamp. Two people should be present when checks are signed to ensure that the number of checks signed and the total amount of the checks reconcile to the accounts payable disbursement journal. Both individuals should sign and date the reconciliation to be kept as a permanent record.

In addition, the accounts payable clerk mails vendor payments without the business manager's review. All signed checks, approved invoices, purchase orders, receiving reports, the accounts payable disbursement journal, and the signature machine reconciliation should be given to the business manager for review. The business manager should ensure that all payments are appropriate, adequate supporting documentation is included, invoices are properly approved, and the number of checks agree to the number processed by the check signing machine. The business manager should then give the signed checks to the secretary to be mailed. The Board should centralize all accounting functions for the General Fund, Title I, School Lunch, and Head Start programs.

### 1099-MISC Forms

Management has not issued 1099-MISC forms as required by Internal Revenue Service (IRS) regulations. Though Ms. Davis states that some 1099-MISC forms were filed in prior years, no records of 1099-MISC forms submitted before 2004 could be located.

Ms. Rosemary Davis earned miscellaneous income of \$3,275 in 2002 that was not reported to the IRS. Mr. John Davis, Ms. Davis' husband, is also a District employee. According to District records, Mr. Davis earned miscellaneous income of \$900 and \$8,500 in 2003 and 2002, respectively. None of Mr. Davis' miscellaneous



income was reported to the IRS. Ms. Davis stated that she was only responsible for the General Fund, and Mr. Davis earned his money from Head Start and Food Services.

Management's failure to submit 1099's may subject the District to fines by the IRS. The Board should implement policies and procedures to ensure that 1099-MISC forms are issued to any non-incorporated entity earning \$600 or more in any year.

### **Computer Controls**

#### Written Procedures

Management should establish written policies and procedures governing information systems. The procedures should specify who can update internal files and who can access critical files such as payroll, electronic transfer numbers, and vendor files. Physical access to the computer room should be limited and access to the system should be restricted.

#### Contingency and Recovery Plan

Management should create a written back-up contingency and recovery plan that is tested at least annually. Also, back-up files should be stored offsite.

#### Critical Data

Changes made to critical data are not being recorded to identify the person making the change, when the change occurred, and what was changed. A log should be maintained to record all changes and periodically reviewed by a supervisor.

### **Capital Assets**

There is no policy for the capitalization of assets. Capital assets are not tagged, inventoried, or recorded on a detailed asset listing. Management should prepare a detailed listing of all capital assets. Management should also ensure that all assets are properly inventoried and tagged as soon as possible. Finally, management should establish written policies and procedures to control and monitor assets to include, at a minimum, yearly inventories.

### **Payroll and Attendance Records**

#### Written Procedures

There are no detailed, written procedures for processing payroll disbursements. The same person enters payroll and prepares checks without proper review. Also, only one person within the District knows how to prepare payroll. Written procedures are necessary to establish adequate controls and management's expectations for properly processing payroll. Also, written procedures aid in continuity and for cross-training staff. Management should implement written procedures for processing payroll. Management should also allow for the cross-training of staff to ensure that more than one person is capable of accomplishing all critical functions.





### Incomplete Personnel Files

Mr. Leo Thornhill, former superintendent, became the superintendent in July 2000 and worked until March 2003 before he signed a contract. The Board should ensure that all contract employees have written contracts that are signed by both parties before the start date.

### Controls Over Payroll

A report listing all changes made to payroll for a specific period of time is unavailable. Management should implement policies and procedures that require someone independent of the payroll and human resources departments to review all changes made to payroll at least monthly and maintain a log of those changes. Review and documentation of payroll changes allow management to ensure the change was appropriate and properly applied.

### Time Recorded

Although there are daily sign-in sheets and time cards, the information is not used by the payroll department. As a result, employees who fail to submit leave slips are paid as if they worked a normal day. Management should require all employees to submit time reports documenting hours worked and leave taken. Properly approved leave slips should be attached to the time reports. The time reports should be approved by the employee's supervisor before being submitted to the payroll department for payment. The payroll department should compare time reports to sign-in sheets and time cards to verify the accuracy of the time report and to record leave hours used and earned.

### Leave Records

Accurate leave records are not maintained. The computer is programmed to credit all employees with 10 days of sick leave annually. According to policy, nine-month employees earn 10 days of sick leave per annum, but 10-, 11- and 12-month employees earn sick leave based on their years of service. As a result, leave balances for all employees who are not nine-month employees must be calculated manually from their initial date of employment. Management should modify the computer program so that sick leave for all employees is properly calculated and credited. Management should also implement policies and procedures to ensure that sick leave balances for all employees are corrected and maintained in a timely manner.

### Sick Leave Policy

The sick leave policy states, "an employee who is absent for six or more days shall be required to present a certificate from a physician certifying such absence upon return to work." The policy does not address how often an employee must document an extended absence. As a result, one time physician notes are accepted to allow an employee to miss months of work. For example, Mr. David Wayne Smith missed eight months of work based on one doctor's note. Management should require medical updates periodically to ensure the employee is unable to return to work and to ensure the employee is able to perform his duties upon return to work.

This policy also allows sick leave donations between employees in the cases of catastrophic illness or injury. The Board has routinely approved sick leave donations for less severe circumstances. The Board allowed Mr. Smith to donate time to his wife and child without documentation of catastrophic illness or injury in the following manner:



- April 1, 2001 - 30 days to his wife
- August 9, 2002 - 30 days to his son
- February 26, 2004 - 150 days to his wife

The Board should only allow leave donations in cases of catastrophic illness or injury as present policy dictates.

### Vacation Policy

The vacation policy states, “Eligible employees shall be allowed to accumulate up to 25 days annual leave.” The policy does not provide for payment of unused leave upon termination or retirement. Louisiana law<sup>1</sup> allows for the payment of 25 days of sick leave upon retirement. In 2002, the Board allowed Mr. Smith to be paid for vacation time in the following manner:

- June 11, 2002 - \$2,777 for 10 days of annual leave
- August 23, 2002 - \$10,422 for 25 days of annual leave and 25 days of sick leave

Since Mr. Smith entered the deferred retirement option program during August 2002, the district was authorized to pay him for his unused sick leave. However, the district may not have had a legal obligation to pay Mr. Smith for his unused annual leave. Management should cease paying employees for excess vacation days. Management should also encourage employees to take vacations or forfeit accumulated vacation days in excess of 25 days.

### Overtime Compensation

The overtime policy states, “The eligible employee’s immediate supervisor will approve up to but not more than five hours of overtime work per month. Overtime work in excess of five hours per month shall be approved by the Superintendent or designee prior to the work being performed, except in emergencies.” In practice, compensatory (comp) time is earned by all employees including the superintendent. Comp time earned and taken is not reported to the payroll department and is not approved by the employee’s supervisor.

Management should enforce policies and procedures that state comp time must be approved before being earned or taken. Management should also require proper approvals to be submitted to payroll before comp time is recorded or deducted. Payroll should record and track comp time balances in the same manner as annual and sick leave balances.

## **Travel**

### Written Procedures

There are no written procedures covering travel, expense reimbursements, or the use of credit cards. The Board should establish written policies and procedures to ensure proper documentation and supervisory approval are obtained before payment is made on any travel reimbursement, expense reimbursement, or credit card purchase. These procedures should require the following:

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<sup>1</sup> R.S. 17:465 provides, in part, that beginning July 1, 1973, any parish or city school board shall pay, upon retirement or death, all sick leave which has accrued to such employee not to exceed 25 days. Such pay shall be at the rate of pay received by the employee at the time of retirement or death.



# FRANKLIN PARISH SCHOOL BOARD

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- Use of approved mileage tables or beginning and ending odometer readings for mileage claimed
- Documentation of the purpose of travel and who was visited
- Use of established per diem rates for hotels and meals or submission of actual receipts
- Guidelines for which meals are reimbursable and which are not
- Supervisory approval for all expense reimbursements

Also, the Board's finance committee should review and approve the superintendent's reimbursements before payment. In addition, the Board should consider adopting the state travel regulations in lieu of developing its own policy.

## Superintendent's Travel and Expenses

During the period July 2000 through December 2003, Mr. Thornhill charged food purchases of \$9,498 to the District's American Express card, and he was reimbursed \$853 for food purchases directly during the same period. Though Mr. Thornhill generally listed a reason for his meal, it is unclear whether or not the Board intended for him to pay for others' meals on a reimbursable basis.

During the period July 2000 through January 2004, Mr. Thornhill was reimbursed \$16,352 for 48,860 miles. Of the total, Mr. Thornhill was reimbursed \$10,209 for 34,030 miles with little or no documentation substantiating the purpose of the trip.

The Board should specify what meals qualify for reimbursement and when it is appropriate to buy meals for others. The Board should also require the use of approved chart mileage or odometer readings to substantiate the miles traveled and documentation for the purpose of the trip.

## Personnel and Elementary Supervisor's Travel and Expenses

During the period June 2000 through March 2004, Ms. Latanga Blackson, personnel and elementary education supervisor, was reimbursed \$26,331 for travel related expenses. Of the total reimbursed, Ms. Blackson was reimbursed \$21,852 (83%) for improper or questionable expenses as follows:

<u>Classification</u>	<u>Amount</u>
Unsupported mileage	\$12,148
Questionable meals	3,523
Meals not associated with travel	1,679
Reimbursement totals more than receipts	1,499
Out-of-state travel not associated with school business	1,419
Hotel charges that appear not to be for school business	665
Child meals	334
Duplicate receipts	312
Duplicate mileage	105
Hotel room for sister and brother-in-law	88
Frames, clothing, and orange soda	61
Books-A-Million Membership and coffee mug	19
Total	<u><u>\$21,852</u></u>



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## FINDINGS AND RECOMMENDATIONS

Ms. Blackson reports directly to the superintendent, but the superintendent did not review or approve any of her reimbursements. The Board should consider taking disciplinary action on Ms. Blackson, if appropriate, and seek restitution for expenses that did not serve a public purpose. The Board should also require supervisors to approve all reimbursements ensuring the purpose and amount of reimbursements are appropriate and properly documented.





The Franklin Parish School Board is a political subdivision created for providing public education to the residents of Franklin Parish under Louisiana Revised Statute 17:51. The School Board is presently comprised of seven members elected from seven districts serving concurrent four-year terms.

The Board operates a central office, 10 schools and educational support facilities. Student enrollment for the 2002-2003 year was approximately 3,904 regular and special education students. The Board employs more than 550 people.

The legislative auditor received allegations of improper expenditures, unsupported travel and expenditures, and a lack of sufficient controls. The procedures performed during this audit consisted of the following:

- (1) interviewing employees of the Board;
- (2) applying our Checklist of Best Practices;
- (3) examining selected records of the Board;
- (4) performing observations and analytical tests; and
- (5) reviewing applicable Louisiana laws.









# FRANKLIN PARISH SCHOOL BOARD

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**Leo Thornhill, Jr.**

*Superintendent*

**Louise Johnson**

*President*

*District 5*

**James Harris**

*Vice-President*

*District 3*

**Dorothy Brown**

*Chaplain*

*District 7*

**Lawrence Roberts**

*District 1*

**Bobbie Johnston**

*District 2*

**Ricky Donnell**

*District 4*

**J.W. Mercer**

*District 6*

August 18, 2004

Honorable Steve Theriot  
Office of Legislative Auditor  
P. O. Box 94397  
Baton Rouge, Louisiana 70804-9397

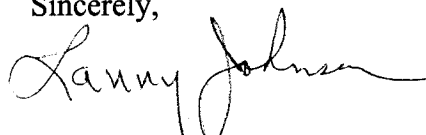
Dear Mr. Theriot:

We appreciate you having provided us with a copy of that section of your report detailing your findings. We also appreciate the positive report which you gave to the Board of Elementary and Secondary Education this morning regarding our efforts to address our current financial situation. Your continued assistance is certainly appreciated. At this time, we would like to provide our responses to your findings.

As to the recommendation is which you made for revisions and/or the adoption of additional internal procedures and policies, we will systematically address each category identified and will present such policies for review by your office within 45 days of the date of this letter. Many of the policies which you suggested are actually in place but are not as detailed as those which you have recommended. Your findings also address specific reimbursement and payment issues relative to one employee and two former employees. These employees have provided written responses to your findings, and a copy of their responses is incorporated herein as an attachment. In addition, the school board will meet with each employee to discuss his/her response and will request reimbursement of all amounts, if any, which the school board deems to have been paid to them in excess of what they were entitled to receive.

Once again, we appreciate your continued assistance and we look forward to working with you in establishing the internal policies and procedures which you are recommending.

Sincerely,



Dr. Lanny Johnson  
Superintendent

LJ:yb  
Enclosure(s)

# FRANKLIN PARISH SCHOOL BOARD

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*District 6*

August 26, 2004

Honorable Steve Theriot  
Office of Legislative Auditor  
P. O. Box 94397  
Baton Rouge, Louisiana 70804-9397

Dear. Mr. Theriot:

The attached response is from Wayne Smith and does not reflect the views of the Franklin Parish School Board.

Sincerely,



Dr. Lanny Johnson  
Superintendent

LJ:yb

## ADDENDUM

### A. SICK LEAVE POLICY

#### (1) Doctor's Certification:

In response to the comment made in the audit report, as to the failure of the Board to obtain a certificate from the treating physician certifying the extent of the medical condition of an employee, Mr. Smith would state that it was a policy of the Board to accept such documentation without the doctor's notes being in the form of a certificate. Mr. Smith's medical condition was serious, warranting the use of his sick leave; and if supplemental information, in certificate form, and more specifically addressing the nature of his medical problem is required, then in that event, Mr. Smith will attempt to obtain this documentation. The facts known to the Board were that Mr. Smith had a medical difficulty that required his absence and his subsequent retirement.

#### (2) Donation of Sick Leave Time Between Employees:

Again, it was accepted Board policy to allow the type of donation made by Mr. Smith. At the time that the first donation was made to his wife, Mr. Smith had accumulated over 300 days in sick leave. This would be the donation of 4/01/01. On the date he donated 150 days to his wife, namely 2/26/04, he had 250 days of sick leave remaining, more or less. As stated in the report, it was routine for the Board to approve this type of sick leave donation between employees. In Mr. Smith's case, it was to his wife and to his son. In his wife's case, her illness was serious, and she will retire this year. A fair reading of this policy provision, when applied to the facts, would place both persons in the category of having illnesses which were sudden and serious in nature; thus meeting the definitional requirements.

### B. VACATION POLICY

The vacation policy stated in the audit was established after Mr. Smith accrued the 10 days of vacation or annual leave. Mr. Smith's position is that the additional 10 days were days that he had earned; and in which, he had a vested interest. The Board may want to refer to R.S. 23:631(D). This is a statute addressing this subject matter. The statute provides that, upon retirement of an employee, the Board is duty bound to pay to the employee all "amounts" due the employee. Under the definition of "wages", the Board should note that the case law includes "unpaid vacation time" as a wage component that must be paid. It was the position of the Board that Mr. Smith was owed this amount because of: (1) the law, and namely R.S. 23:631(D); (2) the policy of the Board; and (3) the case law which provides the employee has a vested interest in wages and benefits accrued and earned. Mr. Smith actually requested that the check for the 6/11/02 payment (payment for \$2,777.00) should not be disbursed, but was advised that the Board was obligated and duty bound to make the disbursement. Because of his medical condition, his age and his 27 years of employment, Mr. Smith made a decision to retire. He elected to participate in the Deferred Retirement Option Program, commonly referred as the

**DROP Program.** Under the applicable statutes, this program mandates, by the use of the word "shall", that the employee receive a one time severance pay disbursement. It was under this provision of law that the disbursement of 8/23/02, in the amount of \$10,422.00, was made. It was Board policy to pay the employee all that was owed to the employee at the time of his retirement, and it was mandated by statute. And, that policy provided for the type and scope of the compensation to be received by the employee, which in this case involved both annual leave and sick leave.

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August 26, 2004

Honorable Steve Theriot  
Office of Legislative Auditor  
P. O. Box 94397  
Baton Rouge, Louisiana 70804-9397

Dear. Mr. Theriot:

The attached response is from LaTanga Blackson and does not reflect the views of the Franklin Parish School Board.

Sincerely,



Dr. Lanny Johnson  
Superintendent

LJ:yb

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August 18, 2004

**VIA FAX & FEDERAL EXPRESS**

99999-9999

Dr. Lanny Johnson,  
 Superintendent  
 Franklin Parish School Board  
 7293 Prairie Road  
 Winnsboro, LA 71295

RE: Audit of the Franklin Parish School Board

Dear Dr. Johnson:

Please be advised that our office has been retained by Ms. LaTanga Blackson for the purpose of assisting her with responding to a report from the Louisiana Legislative Auditor. Although we were not provided with a copy of the entire report, it is our understanding that Ms. Blackson, along with other current or former employees of the Board, had matters which were, in some way, questioned by an auditor. Following review of the portion of the report which had some bearing upon Ms. Blackson, we had Ms. Blackson request a copy of any and all records from the Board which formed the basis of the assertion from the auditor that some of Ms. Blackson's requests for reimbursement were either "improper or questionable expenses." It was our hope in requesting the records that Ms. Blackson would be able to review the records, and, as best she could given the extensive passage of time, refresh her recollection concerning the nature of the expenses and the basis for her request for reimbursement. Unfortunately, through no fault of the Board, as will be discussed in some detail below, the Board was unable to provide Ms. Blackson with a copy of each of the documents for her review and response.

We would like to thank you for endeavoring to provide us with the information received. As I am certain Ms. Blackson indicated in her request for the copies of the receipts and other documents, we look forward to the receipt of an invoice for any expenses associated with copying the documents and providing them to us for review and response.

Dr. Lanny Johnson

August 18, 2004

Page 2

First, in review of the portion of the report provided, it was extremely troubling that an auditor would suggest that the Franklin Parish School Board take disciplinary action against an employee without the employee's response to the auditor's finding. Obviously, an employee should be afforded an opportunity to review the documents which formed the basis of the auditor's recommendation, and that employee should be afforded an opportunity to respond to the auditor's unsupported assertions of improper reimbursement. It was far more troubling that an auditor would suggest disciplinary action when the auditor cited no violation of Board policy, and, in fact, noted that, in many instances, the Board had no written policy which may have been violated by Ms. Blackson. We would certainly hope that prior to any further assertion by an auditor that disciplinary action is appropriate that the auditor would provide Ms. Blackson with a copy of the written policy violated or direct Ms. Blackson to a regulation of the Board of Elementary and Secondary Education or a Louisiana statute which was violated in connection with her employment.

While reviewing the records provided, in many instances, Ms. Blackson had very little or no recollection of the specific charges at issue; however, rather than subject the Board to further undue scrutiny, she is willing to simply reimburse the Board for expenses questioned by the auditor. Her agreement to reimburse the Board should in no way be taken as an agreement that any of the charges which she legitimately submitted should not have been paid to her by the Board. However, there are specific instances of miscalculation or duplicate expenses which clearly should not have been paid, and she has agreed to repay those expenses to the Board because of the mutual error of the Board in providing payment and Ms. Blackson in accepting payment. It should be noted, however, that after receipt of checks for reimbursement, she did not take the time to review each and every document submitted to the Board to determine whether the amount of any check matched the amount of any request. She will endeavor to do so in the future.

Ms. Blackson submitted requests for reimbursement to the Board for mileage and meals between August of 2000 and March of 2004. The format for submission of mileage consisted of the number of miles traveled multiplied by the then current Internal Revenue Service rate of reimbursement per mile. Over the referenced time period the rate increased from twenty-eight cents per mile to thirty cents per mile. The rate increase was effective for the period beginning in 2001 forward.

As noted above, Ms. Blackson has endeavored to review the records and is prepared to address each reimbursement request for which she was provided a legible copy. It is also our understanding that Ms. Blackson may have reviewed some of these records with investigators from the Louisiana State Police. Again, it should be noted that we were not provided a copy of Ms. Blackson's statement to the Louisiana State Police which was obviously closer in time to her alleged submission of the questioned requests. Further, Ms. Blackson has not been afforded an opportunity to specifically respond to some of the records because they may have even been withheld by some



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agency for reasons not shared with Ms. Blackson or you. However, we would hope that if it is the intent of the auditor to determine the true nature of the expenses and whether they were properly reimbursed by the Board, that Ms. Blackson would be provided both with a copy of any statement which she has provided to any agency along with a copy of the records such that she could give a complete explanation of her reimbursement requests. If the investigating agencies did not intend to provide an opportunity for Ms. Blackson to support what she believes to be legitimate requests or for her to reimburse the Board for any requests which were submitted in error, then it is understandable that the agency would have withheld the records. We can only assume, at this point, that our understanding of the auditor's procedure is accurate in that Ms. Blackson is now appropriately submitting information which will legitimately be reviewed and considered in whatever determination is to be made by the Louisiana Legislative Auditor.

There are several invoices and original receipts which, according to information provided to our office were provided to the Louisiana State Police which were not returned to the Board, and we were therefore, unable to review or provide comment on those items in this correspondence.<sup>1</sup> Those invoices include:

No.	Check Date	Check #	Invoice	Fund	Inv. Amt.	Inv. Date
22.	05/15/02	023779	Travel	001	691.91	05/09/02
23.	04/12/02	023555	Travel	001	540.74	04/04/02
24.	03/12/02	023456	Travel	001	507.93	03/06/02
25.	02/13/02	023274	Travel	001	560.44	02/08/02
26.	01/15/02	023054	Travel	001	323.54	01/10/02
27.	12/21/01	022996	Travel	001	463.00	12/18/01
28.	12/12/01	022896	Travel	001	452.68	12/15/01
29.	11/14/01	022756	Travel	001	844.87	11/07/01
30.	10/11/01	022562	Travel	001	318.00	10/01/01
31.	09/14/01	022460	Travel	001	422.98	08/23/01
32.	08/15/01	022349	Travel	001	674.10	08/03/01

<sup>1</sup> See attached Invoice History By Check Date.

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37.	12/15/00	021127	Travel	001	338.18	12/12/00
41.	08/15/00	020621	Travel	001	254.80	08/15/00
2.	03/10/04	027683	Travel	001	315.00	03/01/04
3.	02/04/04	027547	Travel	001	627.58	02/03/04
4.	12/16/03	027330	Travel	001	459.00	12/13/03
5.	10/15/03	026989	Travel	001	1,070.40	10/08/03
6.	09/12/03	026718	Travel	001	803.41	09/04/03
7.	08/15/03	026474	Travel	001	1,311.28	08/01/03
13.	02/13/03	025332	Travel	001	909.80	02/03/03

Additionally, the copies returned to Board made from the originals were extremely light, and, for that reason, many could not be evaluated or confirmed by Ms. Blackson in preparation of this response.

With the above in mind, Ms. Blackson will now attempt to respond to each of the amounts listed on the report. Ms. Blackson, of course, submitted every request for reimbursement to the Board in accordance with her understanding of then existing Board practice concerning requests for reimbursement. Certainly, should the Board enact any other policy concerning requests for reimbursement, then Ms. Blackson would make every effort to comply with any written policies and procedures adopted to ensure that she is appropriately reimbursed for the proper expenses incurred during travel on behalf of the Franklin Parish School Board. With regard to the auditor's characterizations of her reimbursement requests, the categories listed are as follows:

- (a) Unsupported mileage
- (b) Out of state travel not associated with school business
- (c) Duplicate mileage
- (d) Hotel room for sister and brother-in-law; and,
- (e) Frames, clothing, and orange soda pop

#### *Unsupported Mileage*

Each request for milcage reimbursement submitted by Ms. Blackson was for attendance at

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relevant meetings, workshops and conferences.<sup>2</sup> Ms. Blackson also attended local, state, and out-of-state meetings as a representative of the district.<sup>3</sup> Additionally, Ms. Blackson, in fulfillment of her required duties as personnel supervisor, attended professional workshops and meetings locally, in state, and out-of-state.<sup>4</sup> There were no mileage requests submitted that were outside of the described events.

### *Questionable Meals*

Ms. Blackson's husband is a principal at a school within the district, and occasionally, he was present with her at various conferences in his capacity as a school administrator. That being the case, certain meals may have included her husband. Mr. Blackson is also eligible for reimbursement from the Board for meals and travel associated with attendance at meetings, conferences, and workshops as a school administrator. It should be noted that Mr. Blackson actually attended some of the conferences at issue without any added expense to the Board for registration, and the Board benefitted from his attendance as he has been able, over the years to incorporate some of the information received in his fulfillment of his duties as an administrator for the Board. In other words, Mr. Blackson did, in fact, enjoy professional improvement from conference attendance which has enured to the benefit of the students in Franklin Parish. Neither Mr. Blackson nor Ms. Blackson was aware of any policy or procedure of the Board which precluded his attendance with her, nor was he aware of any policy or procedure which precluded his submission of invoices for reimbursements for meals. However, should the Board determine that any portion of any meal attributable to Mr. Blackson, the Blacksons stand ready, willing and able to reimburse the Board for any funds improperly received. Again, Mr. Blackson did not always submit separate invoices for his charges, but Mr. Blackson has, on prior occasions submitted reimbursement requests through his school and directly to the Board for those charges.<sup>5</sup>

Additionally, it was Ms. Blackson's understanding that she was authorized by Superintendent Thornhill to submit meals that may have included her family on trips where her family was also present when she conducted School Board business. It is now Ms. Blackson's understanding that such approval of those expenses by Mr. Thornhill may have been in error, or she may have misunderstood Mr. Thornhill's grant of authority. However, as noted above, Ms. Blackson is

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<sup>2</sup> See Franklin Parish School Board Job Description for Personnel Supervisor 5(a).

<sup>3</sup> Id. at 5(b).

<sup>4</sup> Id. at 5(c).

<sup>5</sup> See invoice dated 12/12/00 and 11/07/01.

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prepared to reimburse the Board in full for such charges.

*Meals Not Associated With Travel*

All of the meals submitted by Ms. Blackson, to her recollection, were in conjunction with a meeting, workshop, or conference. Ms. Blackson does not recall submitting any meals not associated with school board travel, other than those meals that appear in the section of this correspondence titled child meals. It is again important to note that this response only covers the copies of the requests for reimbursements which were provided to us as being currently in the Board's possession. Those invoices reflected in the "missing invoices" section of this correspondence were not reviewed by Ms. Blackson in preparation of this response.

*Reimbursement Totals More Than Receipts*

Based upon the legible receipts, the amount of miscalculations by Ms. Blackson that resulted in more than the amount of the receipts submitted total \$461.05. Ms. Blackson is prepared to reimburse the Board in full for those miscalculations. Those charges appear on the following invoices in the noted amounts:

- (a) One hundred and fifteen dollars and sixty-eight cents (\$115.68) on the invoice dated 11/07/01;
- (b) Eight dollars and eighteen cents (\$8.18) on the invoice dated 2/08/02;
- (c) Eighty-four dollars and eighty-nine cents (\$84.89) on the invoice dated 2/03/03;
- (d) Ninety-four dollars and two cents (\$94.02) on the invoice dated 8/01/03;
- (e) Seventy-three dollars and fifty-five cents (\$73.55) on the invoice dated 9/04/03;
- (f) Eighty-four dollars and seventy-three cents (\$84.73) on the invoice dated 10/08/03.

*Out of State Travel Not Associated with School Business*

Ms. Blackson does not recall and did not review any mileage submitted for travel not associated with School Board business.

*Hotel Charges Not for School Business*

Ms. Blackson submitted a hotel charge in the amount of One hundred and fifty dollars and fifty-two cents (\$150.52) on the invoice dated 10/08/03 with a total reimbursement of \$1,070.40. Ms. Blackson can only assume that she submitted the request in error. Ms. Blackson is prepared to reimburse the Board for the hotel charge.

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### *Child Meals*

It was Ms. Blackson's understanding that she was authorized by Superintendent Thornhill on the occasions when she attended conferences and her family accompanied her to submit the meals for her family for reimbursement. Ms. Blackson is now aware that Mr. Thornhill could not have approved such expenses and is prepared to reimburse the Board for those charges. The following meals are those that contain charges, not only for Ms. Blackson, but also for her family. Ms. Blackson is willing to reimburse the Board for any amounts submitted in error or paid to her in error by the Board, including her meals. Those meals may include:

- (a) Eighty-six dollars and ninety cents (\$86.90) and appear on the invoice dated 12/15/01;
- (b) Eighteen dollars and twenty-two cents (\$18.22) and appear on the invoice dated 1/10/02;
- (c) Thirteen dollars and thirty-two cents (\$13.32) and appear on the invoice dated 1/10/02;
- (d) One hundred and eight dollars and ten cents (\$108.10) and appear on the invoice dated 2/03/03;
- (e) Eighty-five dollars and seventy-two cents (\$85.72) and appear on the invoice dated 3/06/02;
- (f) Twenty-seven dollars and eighteen cents (\$27.18) and appear on the invoice dated 5/09/02;
- (g) Thirty-nine dollars and eighty-three cents (\$39.83) and appear on the invoice dated 10/08/03;
- (h) Ninety-eight dollars and sixty cents (\$98.60) and appear on the invoice dated 10/08/03;
- (i) Thirty-seven dollars and seventy-two cents (\$37.72) and appear on the invoice dated 10/8/03;
- (j) Ninety-two dollars and seventy cents (\$92.70) and appear on the invoice dated 8/01/03;
- (k) Eighty-eight dollars and sixty-one cents (\$88.61) and appear on the invoice dated 8/01/03;
- (l) One hundred and eight dollars and forty cents (\$108.40) and appear on the invoice dated 9/4/03;
- (m) One hundred and eight dollars and sixty cents (\$108.60) and appear on the invoice dated 9/4/03; and/or
- (n) Thirty-nine dollars and eighty-three cents (\$39.83) and appear on the invoice dated 9/4/03.

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The total for meals that contain charges for Ms. Blackson's family is nine hundred and forty dollars and forty-one cents (\$940.41). Ms. Blackson would not have intentionally submitted \$940.41 for any improper requests and is willing to address any amounts for which the Board paid her in error, including the meals listed above.

#### *Duplicate Receipts*

On the invoice dated 2/03/02, Ms. Blackson's reimbursement request documentation consisted of a hotel receipt in the amount of \$175.38 and is accompanied by the credit receipt from the hotel for the same amount. Although both sets of documentation were submitted with the request, the calculation only included the \$175.38 once. Additionally, for the same dated invoice, a receipt for meals in the amount of \$27.02 was copied twice. This receipt appeared as a very poor copy and as a clear copy. As a result, the amount was added twice. The receipt was also for meals associated with her family's presence on the trip and is addressed in the previous portion of this response. Nevertheless, Ms. Blackson is prepared to reimburse the Board for the amount of \$54.04 for the duplicate showing on this receipt included in the amount reimbursed.

Additionally, the invoice dated 8/1/03 contains a duplicate charge in the amount of \$92.70 for meals that also appear in the section titled "child meals" of this response. Ms. Blackson is of the opinion that this receipt, if submitted, must have been submitted in error and is prepared to reimburse the Board for the charge. Again, Ms. Blackson does not have an independent recollection at this time of the submission of many of these requests for reimbursement; however, she is willing to do whatever is necessary to assist the Board in clearing up any financial errors.

#### *Duplicate Mileage*

For the invoice dated 12/13/03, there is a duplicate request for mileage on 10/14/03 to Baton Rouge for the Reading First Grant. Ms. Blackson may have placed this entry on the invoice twice, along with fourteen other trips, for which she is prepared to reimburse the Board in the amount of One hundred and five dollars (\$105.00).

It must be noted, however, that Ms. Blackson's method of documenting travel dates consisted of two formats. Some requests showed the month, date, and year, while others only indicated the month and the year. Perhaps the month and year requests appear to show duplication, but those entries are also separate and distinct, but simply did not note the exact date of the occurrence.

#### *Hotel Room for Sister and Brother-in-Law*

We were not provided the documents concerning this category. Ms. Blackson does recall

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recruiting visit to Baton Rouge which may have resulted in this request. Ms. Blackson's sister and brother-in-law, are both administrators in the Franklin Parish School System. If there are charges for hotel rooms associated with the travel of these two people, those charges are reimbursable by the Board, as these two people are responsible for attendance at meetings, workshops, and conferences.

*Frames, clothing, and orange soda*

We were not provided documents concerning this request, and Ms. Blackson does not recall requesting reimbursement for these charges. If she submitted such a request, she may have done so in error.

*Books-A-Million Membership and Coffee Mug*

The Franklin Parish School Board promotes and participates as a system in the accelerated reader program. Ms. Blackson purchased the Books-A-Million discount card in furtherance of the program, and also in fulfillment of the requirements of her position which dictates that Ms. Blackson is to prepare and disseminate educational-related literature and publications.<sup>6</sup> Ms. Blackson is prepared to either reimburse the system for the card, or to have the card registered in the name of the Board.

**Conclusion**

Ms. Blackson has voluntarily cooperated with all investigations of the Board, now at considerable personal expense. She has always traveled on behalf of the Board and as a representative of the Board in fulfillment of the requirements of her duties as personnel and elementary supervisor and reading coordinator. Each request for reimbursement submitted by Ms. Blackson to the Franklin Parish School Board was done in good faith. Any charges that mistakenly appear, and any miscalculations in totals on Ms. Blackson's requests for reimbursements were inadvertent, and Ms. Blackson is prepared to reimburse the Board in full for any mutual errors in requests by her and payment by the Board. Ms. Blackson had no desire to receive any money not due to her, and she has no desire to keep any money paid to her in error.

Ms. Blackson is currently prepared to reimburse the Board in the amount of \$1,817.04 for the following:

- (a) Reimbursement totals more than receipts.....461.05;

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<sup>6</sup> See Franklin Parish School Board Job Description for Personnel Director 4(b).

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- (b) Hotel charges not for school business.....150.52;
- (c) Child meals.....953.73;
- (d) Duplicate receipts.....146.74;
- (e) Duplicate milcage.....105.00.

The above suggestion for reimbursement was based upon our review of the legible receipts in the possession of the Board and shared with us. We have enclosed spreadsheets listing the documents and amounts reviewed. Although she is not certain that any of the money in question was truly improperly received, other than the areas of mutual error noted above, she is willing to do her best to do whatever she reasonably can do to assist the Board in moving forward for the betterment of the students in Franklin Parish.

With kindest regards, I remain

Very truly yours,



Shelton Dennis Blunt

SDB:jlg  
Enclosure



**PERSONAL/FAMILY EXPENSES**

<b>Date</b>	<b>Total Reimbursement</b>
12/15/01	\$ 86.90
01/10/02	\$ 18.22
01/10/02	\$ 13.32
02/03/03	\$108.10
03/06/02	\$ 85.72
05/09/02	\$ 27.18
10/08/03	\$ 39.83
10/08/03	\$ 98.60
10/08/03	\$ 37.72
08/01/03	\$ 92.70
08/01/03	\$ 88.61
09/04/03	\$108.40
09/04/03	\$106.60
09/04/03	\$ 39.83

**LODGING REIMBURSEMENT**

<b>Date</b>	<b>Lodging</b>	<b>Total Reimbursement</b>
12/21/01	Sheraton of Baton Rouge	\$138.99
08/15/01	AmeriSuites Baton Rouge East	\$102.89
03/12/02	AmeriSuites Baton Rouge East	\$ 89.27
02/13/03	Hilton Lafayette & Towers	\$175.38
10/15/03	Hampton Inn Texas City, TX	\$150.52
10/15/03	Embassy Suites Baton Rouge, LA	\$208.10
08/15/03	Hampton Inn & Suites New Orleans, LA	\$124.17
08/15/03	Embassy Suites Baton Rouge, LA	\$176.28
02/04/04	Marriott of Baton Rouge	\$ 68.92
02/04/04	Marriott of Baton Rouge	\$ 55.37

**UNSUPPORTED MEALS AND TIPS**

<b>DATE</b>	<b>MEALS</b>	<b>TIPS/GRATUITY</b>	<b>TOTAL REIMBURSEMENT</b>
12/15/00	\$ 78.18*	\$ 10.00	\$ 88.18
12/21/04	\$152.01*	\$ 22.00	\$174.01
09/14/01	\$ 80.68*		\$ 80.68
08/15/01	\$240.61		\$240.61
11/14/01	\$281.82*	\$ 84.55	\$366.37
12/12/01	\$ 92.68		\$ 92.68
01/15/02	\$ 73.04		\$ 73.04
02/13/02	\$176.90*	\$ 26.54	\$203.44
03/12/02	\$172.66		\$172.66
04/12/02	\$192.74		\$192.74
05/15/02	\$172.91		\$172.91
02/13/03	\$449.42*		\$449.42
10/15/03	\$441.78*		\$441.78
08/15/03	\$440.83*		\$440.83
09/12/03	\$464.41*		\$464.41
02/04/04	\$ 75.24	\$ 15.05	\$ 90.29

**UNSUPPORTED MILEAGE**

<b>Date of Travel</b>	<b>Mileage</b>	<b>Total Reimbursement</b>
12/15/00	626 x \$.28	\$175.28
08/15/00	910 x \$.28	\$254.80
12/21/01	500 x \$.30	\$150.00
09/14/01	1141 x \$.30	\$342.30
10/11/01	1060 x \$.30	\$318.00
08/15/01	1102 x \$.30	\$330.60
11/14/01	1595 x \$.30	\$478.50
12/12/01	1200 x \$.30	\$360.00
01/15/02	835 x \$.30	\$250.50
02/13/02	***1190 x \$.30 *** 1290 x \$.30	***\$357.00*** \$387.00
03/12/02	820 x \$.30	\$246.00
04/12/02	1160 x \$.30	\$348.00
05/15/02	1730 x \$.30	\$519.00
02/13/03	950 x \$.30	\$285.00
12/16/03	1530 x \$.30	\$459.00
10/15/03	900 x \$.30	\$270.00
08/15/03	1900 x \$.30	\$570.00
09/12/03	1130 x \$.30	\$339.00
02/04/04	1160 x \$.30	\$348.00
03/10/04	1050 x \$.30	\$315.00

# FRANKLIN PARISH SCHOOL BOARD

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**Leo Thornhill, Jr.**

*Superintendent*

**Louise Johnson**

*President*

*District 5*

**James Harris**

*Vice-President*

*District 3*

**Dorothy Brown**

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*District 6*

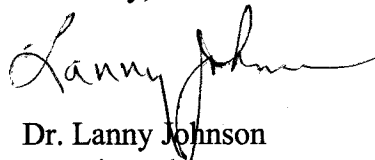
August 26, 2004

Honorable Steve Theriot  
Office of Legislative Auditor  
P. O. Box 94397  
Baton Rouge, Louisiana 70804-9397

Dear Mr. Theriot:

The attached response is from Leo Thornhill and does not reflect the views of the Franklin Parish School Board.

Sincerely,



Dr. Lanny Johnson  
Superintendent

LJ:yb

## Superintendents' Response to Legislative Auditors Reports

This is in response to the Legislative Auditors Report concerning Superintendents' Travel and Expenses.

During the time period stated in the audit and for approximately eight years prior, the Franklin Parish School Board was audited by the CPA firm of Marcus, Hassell, and Robinson of Winnsboro and Monroe, Louisiana.

These audits were submitted to a clearing house and then eventually to the office of the Legislative Auditor.

At no time during these audits have the expenditures for mileage or meals by the superintendent or the methods which he used to report them, been questioned. At no time has the business department questioned the same.

There has never been a citation on any audit concerning the superintendent's travel or expenses or the procedures used to report the same.

The use of the American Express credit card was discussed by the finance committee at a regular meeting and meals was part of the discussion. This committee was well aware of what the Superintendents' practices were.

Concerning mileage of the Superintendent, trip odometer readings were kept on everything that concerned School Board travel. Long trips on school board business were listed and the mileage recorded on trip vouchers.

The Superintendent traveled in the parish on school board business extensively. He visited schools daily, checked complaints, did home visits, conferred with school board members, picked up supplies for schools or the office. Mileage was kept up by trip odometer readings. Every place that he traveled to was not listed on the voucher form that was turned in monthly.

In conclusion: All meals charged to the American Express credit card were done for business pertaining to the school board. All mileage turned in for reimbursement was for legitimate school board business. No figures were inflated or made up.