

# McELROY, QUIRK & BURCH

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CFP - Certified Financial Planner

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February 28, 2002

Mr. Billy E. Loftin, Jr.  
Attorney for the City of Lake Charles, Louisiana  
1800 Ryan Street Suite 101  
Lake Charles, LA 70601

Dear Mr. Loftin:

We were engaged to perform an investigation concerning certain alleged payroll irregularities relating to overtime and call back pay within the fire department. This investigation was predicated by the recent discovery of falsified employee time records by the finance department's payroll supervisor.

**Objectives:**

1. Determine if time records were falsified resulting in excess overtime and call back payments to the employee.
2. Determine the amount, if any, of excess overtime and call payments.

**Scope of the Investigation:**

The scope of our initial investigation was limited at your request to the following periods:

1. January 1, 2000 through December 31, 2000
2. January 1, 2001 through November 30, 2001

The results of our initial investigation were submitted to you in correspondence dated January 11, 2002

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the public clerk of court.

Members American Institute of Certified Public Accountants

Release Date 3/13/02

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Mr. Billy E. Loftin, Jr.  
Attorney for the City of Lake Charles, Louisiana  
February 28, 2002  
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The scope of our investigation was expanded after evidence suggested that time records may have been falsified in periods prior to these that were originally investigated. The scope of our second investigation was limited based on the availability of records to the following periods.

1. January 1, 1998 through December 31, 1998
2. January 1, 1999 through December 31, 1999

**Background Information:**

Please refer to our letter dated January 11, 2002 for information regarding the background of the investigation.

It should be noted that Mr. Horace J. Washington was a Fire Captain in 1998 and for the first nine months of 1999. He was promoted to a District Fire Chief in October of 1999.

**Source Documents:**

1. Hand written district chief log book.
2. Duty rosters prepared by assistant chief.
3. Computerized payroll records within the payroll department of district chiefs who worked regular hours for the days in question. (It should be noted that only 2 district chiefs work each shift.)
4. Hours detail list computer report of all hours reported and paid to Horace J. Washington.

**Summary of Procedures Performed:**

1. Reviewed the district chief log book for each day to verify which district chief signed in and made notes.
2. Reviewed the duty roster prepared by the assistant fire chief for each day to determine which district chief was scheduled to work (when available).
3. Reviewed the payroll computer reports to see if regular pay was actually paid to each of the district chiefs indicated by the duty roster.

4. Review the captain log book for each day to verify which captain signed in and made notes. It should be noted that there are 10 captains working at a time which means there are 10 different log books. We reviewed the log book for the station that he usually worked at, however, we did not review all of the log books.
5. Reviewed workpapers prepared by fire department administration and Ms. Linda Crittenden, payroll supervisor, and discussed findings.
6. We did not interview Mr. Washington or Ms. Doucet-Joubert.

**Theory:**

Horace J. Washington reported overtime and call back hours not worked to Yolanda Doucet-Joubert who prepared false time sheets for Mr. Washington which resulted in improper payments to Mr. Washington.

**Findings:**

1. We found that call back pay is calculated at 2 times the premium override rate of pay.
2. We found that overtime pay is calculated at 1 ½ times the premium override rate of pay.
3. We found for the year ended December 31, 1998, Mr. Washington reported 809 undocumented call back hours on 39 occasions and was paid \$22,888.10.
4. We found for the year ended December 31, 1998, Mr. Washington reported 834.50 undocumented overtime hours on 39 occasions and was paid \$17,572.84.
5. We found the combined total of undocumented call back and overtime hours reported by Mr. Washington on 78 occasions for December 31, 1998 totaled 1,643.5 and aggregated \$40,460.94.
6. We found for the year ended December 31, 1999, Mr. Washington reported 466.50 undocumented call back hours on 20 occasions and was paid \$14,127.48.
7. We found for the year ended December 31, 1999, Mr. Washington reported 480 overtime hours on 25 occasions and was paid \$10,686.60.

Mr. Billy E. Loftin, Jr.  
Attorney for the City of Lake Charles, Louisiana  
February 28, 2002  
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8. We found the combined total of undocumented call back and overtime hours reported by Mr. Washington on 45 occasions for the year ended December 31, 1998 totaled 946.5 and aggregated \$24,814.08.

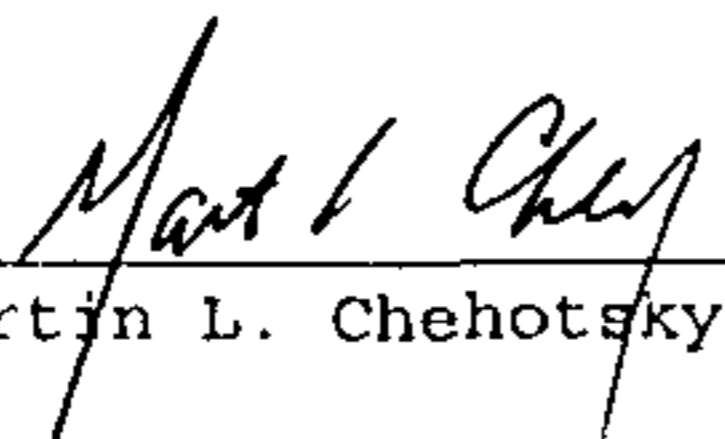
**Conclusion:**

As indicated in the accompanying schedules (*Exhibits 1-7*), the total undocumented call back and overtime hours claimed on 123 occasions by Mr. Washington was 2,590 for the period January 1, 1998 through December 31, 1999. The total excess pay received by Mr. Washington totaled \$65,275.02.

**Restrictions:**

This report is intended solely for use of the management of the City of Lake Charles, Louisiana and the Louisiana Legislative Auditor, and should not be used for any other purpose without our prior permission for each occasion.

Yours very truly,

  
\_\_\_\_\_  
Martin L. Chehotsky, CPA, CFE

MLC/djl

Enc.

cc: Honorable Mayor Randy Roach  
Mr. Ronald P. Kemerly, Director of Finance

**City of Lake Charles**  
**Analysis of Undocumented Overtime and Call Backs**  
**For the Period of January 1, 1998 Through December 31, 1998**

Ref. #	Description	Hrs	Date	Posted In Log	Posted in History Detail	Posted to Duty Roster	Dollar Amount	Actual District Chief/ Captain	Comments
<b>For Year 1998</b>									
223	Overtime	12.00	01/02/1998	No	Yes	N/A	249.30	J. Reed	Only worked one 12 hour shift. Reported working two 12 hour shifts.
224	Overtime	12.00	01/04/1998	No	Yes	N/A	249.30	J. Reed	
225	Call Back	24.00	01/07/1998	No	Yes	N/A	664.80	Hebert	
226	Call Back	18.00	01/10/1998	No	Yes	N/A	498.60	Ange	
227	Overtime	24.00	01/12/1998	No	Yes	N/A	498.60	Hebert	
228	Call Back	24.00	01/15/1998	No	Yes	N/A	664.80	Hebert	
229	Call Back	24.00	01/18/1998	No	Yes	N/A	664.80	Hebert	
230	Call Back	24.00	01/20/1998	No	Yes	N/A	789.45	Hebert	
231	Overtime	24.00	01/22/1998	No	Yes	N/A	498.60	J. Reed	
232	Overtime	12.00	01/27/1998	No	Yes	N/A	249.30	J. Reed	
233	Overtime	24.00	02/02/1998	No	Yes	N/A	498.60	Hebert	
234	Call Back	24.00	02/05/1998	No	Yes	N/A	664.80	Hebert	
235	Call Back	12.00	02/09/1998	No	Yes	N/A	332.40	J. Reed	
236	Call Back	24.00	02/18/1998	No	Yes	N/A	664.80	Hebert	
237	Overtime	12.00	02/20/1998	No	Yes	N/A	249.30	Hebert	Only worked one 12 hour shift. Reported working two 12 hour shifts.
238	Overtime	18.00	02/23/1998	No	Yes	N/A	373.95	Hebert	
239	Call Back	24.00	02/26/1998	No	Yes	N/A	664.80	Hebert	
240	Call Back	12.00	02/28/1998	No	Yes	N/A	332.40	J. Reed	
241	Call Back	24.00	03/02/1998	No	Yes	N/A	664.80	J. Reed	
242	Overtime	24.00	03/05/1998	No	Yes	N/A	498.60	Rene'	
243	Overtime	24.00	03/10/1998	No	Yes	N/A	498.60	J. Reed	
244	Overtime	15.50	03/16/1998	No	Yes	N/A	322.01	Hebert	
245	Call Back	24.00	03/19/1998	No	Yes	N/A	664.80	Hebert	
246	Call Back	12.00	03/21/1998	No	Yes	N/A	332.40	J. Reed	
247	Overtime	24.00	03/26/1998	No	Yes	N/A	498.60	J. Reed	
248	Overtime	12.00	03/29/1998	No	Yes	N/A	249.30	J. Reed	
249	Call Back	12.00	04/01/1998	No	Yes	N/A	332.40	Hebert	
250	Overtime	24.00	04/04/1998	No	Yes	N/A	498.60	Hebert	
251	Overtime	24.00	04/06/1998	No	Yes	N/A	498.60	Hebert	
252	Call Back	24.00	04/13/1998	No	Yes	N/A	664.80	J. Reed	
253	Call Back	12.00	04/16/1998	No	Yes	N/A	332.40	J. Reed	
254	Overtime	24.00	04/19/1998	No	Yes	N/A	498.60	J. Reed	
255	Call Back	24.00	04/22/1998	No	Yes	N/A	664.80	Hebert	
256	Call Back	24.00	05/04/1998	No	Yes	N/A	664.80	J. Reed	
257	Overtime	13.00	05/12/1998	No	Yes	N/A	270.08	J. Reed	
258	Overtime	24.00	05/16/1998	No	Yes	N/A	498.60	Hebert	
259	Overtime	24.00	05/20/1998	No	Yes	N/A	498.60	J. Reed	
260	Call Back	24.00	05/25/1998	No	Yes	N/A	789.45	Hebert	
261	Overtime	24.00	06/02/1998	No	Yes	N/A	498.60	J. Reed	
262	Overtime	24.00	06/10/1998	No	Yes	N/A	498.60	J. Reed	
263	Call Back	23.50	06/13/1998	No	Yes	N/A	650.95	J. Reed	
264	Call Back	12.00	06/14/1998	No	Yes	N/A	332.40	Hebert	
265	Overtime	24.00	06/18/1998	No	Yes	N/A	498.60	Ange	
266	Overtime	24.00	06/23/1998	No	Yes	N/A	498.60	J. Reed	
267	Overtime	24.00	06/27/1998	No	Yes	N/A	498.60	Hebert	
268	Overtime	24.00	06/29/1998	No	Yes	N/A	498.60	Hebert	
269	Call Back	24.00	07/05/1998	No	Yes	N/A	664.80	Hebert	
270	Call Back	24.00	07/23/1998	No	Yes	N/A	664.80	Hebert	

**City of Lake Charles**  
**Analysis of Undocumented Overtime and Call Backs**  
**For the Period of January 1, 1998 Through December 31, 1998**

Ref. #	Description	Hrs	Date	Posted In Log	Posted in History Detail	Posted to Duty Roster	Dollar Amount	Actual District Chief/ Captain	Comments
271	Overtime	24.00	08/04/1998	No	Yes	N/A	498.60	J. Reed	
271-A	Call Back	12.00	08/13/1998	No	Yes	N/A	332.40	Hebert	
272	Call Back	24.00	08/17/1998	No	Yes	N/A	664.80	Perrodin	
273	Overtime	24.00	08/25/1998	No	Yes	N/A	498.60	J. Reed	
274	Overtime	24.00	08/29/1998	No	Yes	N/A	498.60	Hebert	
275	Call Back	22.00	08/31/1998	No	Yes	N/A	609.40	Hebert	
276	Call Back	24.00	09/03/1998	No	Yes	N/A	664.80	Hebert	
277	Overtime	24.00	09/10/1998	No	Yes	N/A	498.60	Covert*	
278	Call Back	24.00	09/16/1998	No	Yes	N/A	664.80	Viator*	
279	Overtime	24.00	09/23/1998	No	Yes	N/A	498.60	Covert*	
280	Call Back	18.00	10/04/1998	No	Yes	N/A	516.60	Covert*	
281	Call Back	24.00	10/07/1998	No	Yes	N/A	688.80	Hebert	
282	Call Back	24.00	10/20/1998	No	Yes	No	688.80	Hebert	
283	Call Back	12.00	10/22/1998	No	Yes	No	344.40	Manuel*	
284	Overtime	12.00	10/23/1998	No	Yes	No	258.30	Manuel*	Only worked one 12 hour shift. Reported working two 12 hour shifts.
285	Overtime	24.00	10/25/1998	No	Yes	No	516.60	Manuel*	
286	Overtime	24.00	10/31/1998	No	Yes	No	516.60	Ackley*	
287	Call Back	19.50	11/02/1998	N/A	Yes	No	559.65	N/A	
288	Overtime	24.00	11/05/1998	No	Yes	N/A	516.60	Hebert	
289	Call Back	24.00	11/08/1998	No	Yes	N/A	688.80	Hebert	
290	Overtime	24.00	11/15/1998	No	Yes	N/A	516.60	Lanier	
291	Call Back	24.00	11/18/1998	No	Yes	N/A	688.80	Fuselier	
292	Call Back	12.00	11/21/1998	No	Yes	N/A	344.40	Fuselier	
293	Overtime	24.00	11/25/1998	No	Yes	N/A	602.70	1998	
294	Call Back	24.00	11/28/1998	No	Yes	N/A	688.80	J. Reed	
295	Overtime	20.00	12/03/1998	No	Yes	N/A	430.50	Maylen*	
296	Call Back	24.00	12/09/1998	No	Yes	N/A	688.80	Maylen*	
297	Overtime	24.00	12/16/1998	No	Yes	N/A	516.60	Maylen*	
298	Overtime	24.00	12/20/1998	No	Yes	N/A	516.60	N/A	
299	Call Back	24.00	12/22/1998	No	Yes	N/A	688.80	N/A	

**Total Hrs.**

**1,643.50**

**Total Pay**

**40,460.94**

**City of Lake Charles**  
**Analysis of Undocumented Overtime and Call Backs**  
**For the Period of January 1, 1999 Through December 31, 1999**

Ref. #	Description	Hrs	Date	Posted In Log	Posted to History Detail	Posted to Duty Roster	Dollar Amount	Actual District Chief/ Captain	Comments
<b>For Year 1999</b>									
178	Call back	23.50	01/14/1999	N/A	Yes	No	688.08	J. Reed	
179	Overtime	12.00	01/15/1999	N/A	Yes	No	263.52	J. Reed	
180	Overtime	24.00	01/17/1999	N/A	Yes	No	527.04	J. Reed	
181	Call back	24.00	01/20/1999	N/A	Yes	No	702.72	J. Reed	
182	Overtime	12.00	01/22/1999	N/A	Yes	No	263.52	Hebert	
183	Call back	23.50	01/25/1999	N/A	Yes	No	688.08	Hebert	
184	Call back	24.00	02/02/1999	N/A	Yes	No	702.72	Hebert	
185	Overtime	24.00	02/09/1999	N/A	Yes	No	527.04	J. Reed	
186	Overtime	24.00	02/13/1999	N/A	Yes	No	527.04	Hebert	
187	Overtime	24.00	02/15/1999	N/A	Yes	No	527.04	Hebert	
188	Call back	24.00	02/18/1999	N/A	Yes	No	702.72	Hebert	
189	Overtime	24.00	02/25/1999	N/A	Yes	No	527.04	J. Reed	
190	Overtime	24.00	03/06/1999	No	Yes	N/A	527.04	Hebert	
191	Overtime	12.00	04/09/1999	N/A	Yes	No	263.52	J. Reed	
192	Overtime	24.00	04/11/1999	N/A	Yes	No	527.04	J. Reed	
193	Call back	22.50	04/14/1999	N/A	Yes	No	658.80	Hebert	
194	Overtime	24.00	08/12/1999	N/A	Yes	No	527.04	J. Reed	
195	Call back	23.50	08/18/1999	N/A	Yes	No	688.08	Hebert	
196	Overtime	24.00	08/21/1999	N/A	Yes	No	527.04	Hebert	
197	Call back	24.00	08/26/1999	N/A	Yes	No	702.72	Hebert	
198	Call back	21.50	09/05/1999	No	Yes	N/A	673.44	J. Reed	
199	Call back	24.00	09/08/1999	No	Yes	N/A	702.72	Ackley	
200	Overtime	24.00	09/13/1999	No	Yes	N/A	527.04	Viator*	
201	Call back	24.00	09/20/1999	No	Yes	N/A	702.72	N/A	
202	Overtime	12.00	09/23/1999	No	Yes	N/A	263.52	Manuel*	
203	Overtime	12.00	09/24/1999	No	Yes	N/A	263.52	Manuel*	
204	Overtime	24.00	09/28/1999	No	Yes	N/A	527.04	Manuel*	
205	Overtime	12.00	09/29/1999	No	Yes	N/A	263.52	Duhon*	
206	Overtime	12.00	10/01/1999	No	Yes	N/A	263.52	Duhon*	Only worked one 12 hour shift. Reported working two 12 hour shifts.
207	Overtime	24.00	10/02/1999	No	Yes	N/A	527.04	Duhon*	
208	Call back	24.00	10/07/1999	No	Yes	N/A	702.72	Duhon*	
209	Call back	24.00	10/11/1999	N/A	Yes	No	745.92	Manuel*	
210	Call back	24.00	11/02/1999	N/A	Yes	No	745.92	Duhon*	
211	Overtime	12.00	11/05/1999	N/A	Yes	No	279.72	Manuel*	
212	Call back	24.00	11/10/1999	N/A	Yes	No	745.92	Viator*	
213	Overtime	12.00	11/13/1999	N/A	Yes	No	279.72	Viator*	
214	Overtime	24.00	11/17/1999	N/A	Yes	No	559.44	Kennedy*	
215	Call back	24.00	11/20/1999	N/A	Yes	No	745.92	Kennedy*	
216	Call back	17.00	11/25/1999	N/A	Yes	No	621.60	Kennedy*	
217	Overtime	12.00	11/26/1999	No	Yes	N/A	279.72	N/A	
218	Overtime	24.00	11/30/1999	N/A	Yes	No	559.44	Kennedy*	
219	Overtime	24.00	12/01/1999	N/A	Yes	No	559.44	Viator*	
220	Call back	23.50	12/04/1999	N/A	Yes	No	730.38	Duhon*	
221	Call back	23.50	12/06/1999	N/A	Yes	No	730.38	Duhon*	
222	Call back	24.00	12/09/1999	N/A	Yes	No	745.92	Duhon*	

**Total Hours**                    946.50                    **Total Pay**                    24,814.08

**Two Year Total**

**Hours**                    2,590.00                    **Pay**                    65,275.02

**City of Lake Charles**  
**Analysis of Undocumented Overtime and Call Backs**  
**For the Period of January 1, 1998 Through December 31, 1998**

Ref. #	Description	Hrs	Date	Posted In Log	Posted in History Detail	Posted to Duty Roster	Dollar Amount	Actual District Chief/ Captain	Comments
<b>For Year 1998</b>									
225	Call Back	24.00	01/07/1998	No	Yes	N/A	664.80	Hebert	
226	Call Back	18.00	01/10/1998	No	Yes	N/A	498.60	Ange	
228	Call Back	24.00	01/15/1998	No	Yes	N/A	664.80	Hebert	
229	Call Back	24.00	01/18/1998	No	Yes	N/A	664.80	Hebert	
230	Call Back	24.00	01/20/1998	No	Yes	N/A	789.45	Hebert	
234	Call Back	24.00	02/05/1998	No	Yes	N/A	664.80	Hebert	
235	Call Back	12.00	02/09/1998	No	Yes	N/A	332.40	J. Reed	
236	Call Back	24.00	02/18/1998	No	Yes	N/A	664.80	Hebert	
239	Call Back	24.00	02/26/1998	No	Yes	N/A	664.80	Hebert	
240	Call Back	12.00	02/28/1998	No	Yes	N/A	332.40	J. Reed	
241	Call Back	24.00	03/02/1998	No	Yes	N/A	664.80	J. Reed	
245	Call Back	24.00	03/19/1998	No	Yes	N/A	664.80	Hebert	
246	Call Back	12.00	03/21/1998	No	Yes	N/A	332.40	J. Reed	
249	Call Back	12.00	04/01/1998	No	Yes	N/A	332.40	Hebert	
252	Call Back	24.00	04/13/1998	No	Yes	N/A	664.80	J. Reed	
253	Call Back	12.00	04/16/1998	No	Yes	N/A	332.40	J. Reed	
255	Call Back	24.00	04/22/1998	No	Yes	N/A	664.80	Hebert	
256	Call Back	24.00	05/04/1998	No	Yes	N/A	664.80	J. Reed	
260	Call Back	24.00	05/25/1998	No	Yes	N/A	789.45	Hebert	
263	Call Back	23.50	06/13/1998	No	Yes	N/A	650.95	J. Reed	
264	Call Back	12.00	06/14/1998	No	Yes	N/A	332.40	Hebert	
269	Call Back	24.00	07/05/1998	No	Yes	N/A	664.80	Hebert	
270	Call Back	24.00	07/23/1998	No	Yes	N/A	664.80	Hebert	
272	Call Back	24.00	08/17/1998	No	Yes	N/A	664.80	Perrodin	
275	Call Back	22.00	08/31/1998	No	Yes	N/A	609.40	Hebert	
276	Call Back	24.00	09/03/1998	No	Yes	N/A	664.80	Hebert	
278	Call Back	24.00	09/16/1998	No	Yes	N/A	664.80	Viator*	
280	Call Back	18.00	10/04/1998	No	Yes	N/A	516.60	Covert*	
281	Call Back	24.00	10/07/1998	No	Yes	N/A	688.80	Hebert	
282	Call Back	24.00	10/20/1998	No	Yes	No	688.80	Hebert	
283	Call Back	12.00	10/22/1998	No	Yes	No	344.40	Manuel*	
287	Call Back	19.50	11/02/1998	N/A	Yes	No	559.65	N/A	
289	Call Back	24.00	11/08/1998	No	Yes	N/A	688.80	Hebert	
291	Call Back	24.00	11/18/1998	No	Yes	N/A	688.80	Fuselier	
292	Call Back	12.00	11/21/1998	No	Yes	N/A	344.40	Fuselier	
294	Call Back	24.00	11/28/1998	No	Yes	N/A	688.80	J. Reed	
296	Call Back	24.00	12/09/1998	No	Yes	N/A	688.80	Maylen*	
299	Call Back	24.00	12/22/1998	No	Yes	N/A	688.80	N/A	
271-A	Call Back	12.00	08/13/1998	No	Yes	N/A	332.40	Hebert	

**Total Call back time**      809.00

**Total Call back pay**      22,888.10



**City of Lake Charles**  
**Analysis of Undocumented Overtime and Call Backs**  
**For the Period of January 1, 1998 Through December 31, 1998**

Ref. #	Description	Hrs	Date	Posted In Log	Posted in History Detail	Posted to Duty Roster	Dollar Amount	Actual District Chief/ Captain	Comments
<b>For Year 1998</b>									
223	Overtime	12.00	01/02/1998	No	Yes	N/A	249.30	J. Reed	Only worked one 12 hour shift. Reported working two 12 hour shifts.
224	Overtime	12.00	01/04/1998	No	Yes	N/A	249.30	J. Reed	
227	Overtime	24.00	01/12/1998	No	Yes	N/A	498.60	Hebert	
231	Overtime	24.00	01/22/1998	No	Yes	N/A	498.60	J. Reed	
232	Overtime	12.00	01/27/1998	No	Yes	N/A	249.30	J. Reed	
233	Overtime	24.00	02/02/1998	No	Yes	N/A	498.60	Hebert	
237	Overtime	12.00	02/20/1998	No	Yes	N/A	249.30	Hebert	Only worked one 12 hour shift. Reported working two 12 hour shifts.
238	Overtime	18.00	02/23/1998	No	Yes	N/A	373.95	Hebert	
242	Overtime	24.00	03/05/1998	No	Yes	N/A	498.60	Rene'	
243	Overtime	24.00	03/10/1998	No	Yes	N/A	498.60	J. Reed	
244	Overtime	15.50	03/16/1998	No	Yes	N/A	322.01	Hebert	
247	Overtime	24.00	03/26/1998	No	Yes	N/A	498.60	J. Reed	
248	Overtime	12.00	03/29/1998	No	Yes	N/A	249.30	J. Reed	
250	Overtime	24.00	04/04/1998	No	Yes	N/A	498.60	Hebert	
251	Overtime	24.00	04/06/1998	No	Yes	N/A	498.60	Hebert	
254	Overtime	24.00	04/19/1998	No	Yes	N/A	498.60	J. Reed	
257	Overtime	13.00	05/12/1998	No	Yes	N/A	270.08	J. Reed	
258	Overtime	24.00	05/16/1998	No	Yes	N/A	498.60	Hebert	
259	Overtime	24.00	05/20/1998	No	Yes	N/A	498.60	J. Reed	
261	Overtime	24.00	06/02/1998	No	Yes	N/A	498.60	J. Reed	
262	Overtime	24.00	06/10/1998	No	Yes	N/A	498.60	J. Reed	
265	Overtime	24.00	06/18/1998	No	Yes	N/A	498.60	Ange	
266	Overtime	24.00	06/23/1998	No	Yes	N/A	498.60	J. Reed	
267	Overtime	24.00	06/27/1998	No	Yes	N/A	498.60	Hebert	
268	Overtime	24.00	06/29/1998	No	Yes	N/A	498.60	Hebert	
271	Overtime	24.00	08/04/1998	No	Yes	N/A	498.60	J. Reed	
273	Overtime	24.00	08/25/1998	No	Yes	N/A	498.60	J. Reed	
274	Overtime	24.00	08/29/1998	No	Yes	N/A	498.60	Hebert	
277	Overtime	24.00	09/10/1998	No	Yes	N/A	498.60	Covert*	
279	Overtime	24.00	09/23/1998	No	Yes	N/A	498.60	Covert*	
284	Overtime	12.00	10/23/1998	No	Yes	No	258.30	Manuel*	Only worked one 12 hour shift. Reported working two 12 hour shifts.
285	Overtime	24.00	10/25/1998	No	Yes	No	516.60	Manuel*	
286	Overtime	24.00	10/31/1998	No	Yes	No	516.60	Ackley*	
288	Overtime	24.00	11/05/1998	No	Yes	N/A	516.60	Hebert	
290	Overtime	24.00	11/15/1998	No	Yes	N/A	516.60	Lanier	
293	Overtime	24.00	11/25/1998	No	Yes	N/A	602.70	1998	
295	Overtime	20.00	12/03/1998	No	Yes	N/A	430.50	Maylen*	
297	Overtime	24.00	12/16/1998	No	Yes	N/A	516.60	Maylen*	
298	Overtime	24.00	12/20/1998	No	Yes	N/A	516.60	N/A	

<b>Total Overtime Hrs.</b>	<u>834.50</u>	<b>Total Overtime Pay</b>	<u>17,572.84</u>
<b>Grand Total Hrs.</b>	<u>1,643.50</u>	<b>Grand Total Pay</b>	<u>40,460.94</u>

**City of Lake Charles**  
**Analysis of Undocumented Overtime and Call Backs**  
**For the Period of January 1, 1999 Through December 31, 1999**

Ref. #	Description	Hrs	Date	Posted In Log	Posted to History Detail	Posted to Duty Roster	Dollar Amount	Actual District Chief/ Captain	Comments
<b>For Year 1999</b>									
178	Call back	23.50	01/14/1999	N/A	Yes	No	688.08	J. Reed	
181	Call back	24.00	01/20/1999	N/A	Yes	No	702.72	J. Reed	
183	Call back	23.50	01/25/1999	N/A	Yes	No	688.08	Hebert	
184	Call back	24.00	02/02/1999	N/A	Yes	No	702.72	Hebert	
188	Call back	24.00	02/18/1999	N/A	Yes	No	702.72	Hebert	
193	Call back	22.50	04/14/1999	N/A	Yes	No	658.80	Hebert	
195	Call back	23.50	08/18/1999	N/A	Yes	No	688.08	Hebert	
197	Call back	24.00	08/26/1999	N/A	Yes	No	702.72	Hebert	
198	Call back	21.50	09/05/1999	No	Yes	N/A	673.44	J. Reed	
199	Call back	24.00	09/08/1999	No	Yes	N/A	702.72	Ackley	
199	Call back	24.00	09/08/1999	No	Yes	N/A	702.72	N/A	
201	Call back	24.00	09/20/1999	No	Yes	N/A	702.72	Duhon*	
208	Call back	24.00	10/07/1999	No	Yes	N/A	702.72	Duhon*	
209	Call back	24.00	10/11/1999	N/A	Yes	No	745.92	Manuel*	
209	Call back	24.00	10/11/1999	N/A	Yes	No	745.92	Duhon*	
210	Call back	24.00	11/02/1999	N/A	Yes	No	745.92	Viator*	
212	Call back	24.00	11/10/1999	N/A	Yes	No	745.92	Kennedy*	
215	Call back	24.00	11/20/1999	N/A	Yes	No	745.92	Kennedy*	
216	Call back	17.00	11/25/1999	N/A	Yes	No	621.60	Kennedy*	
220	Call back	23.50	12/04/1999	N/A	Yes	No	730.38	Duhon*	
221	Call back	23.50	12/06/1999	N/A	Yes	No	730.38	Duhon*	
222	Call back	24.00	12/09/1999	N/A	Yes	No	745.92	Duhon*	

**Total Call Back Hrs. 466.50**

**Total Call back pay**

**14,127.48**

**City of Lake Charles**  
**Analysis of Undocumented Overtime and Call Backs**  
**For the Period of January 1, 1999 Through December 31, 1999**

Ref. #	Description	Hrs	Date	Posted In Log	Posted to History Detail	Posted to Duty Roster	Dollar Amount	Actual District Chief/ Captain	Comments
<b>For Year 1999</b>									
179	Overtime	12.00	01/15/1999	N/A	Yes	No	263.52	J. Reed	
180	Overtime	24.00	01/17/1999	N/A	Yes	No	527.04	J. Reed	
182	Overtime	12.00	01/22/1999	N/A	Yes	No	263.52	Hebert	
185	Overtime	24.00	02/09/1999	N/A	Yes	No	527.04	J. Reed	
186	Overtime	24.00	02/13/1999	N/A	Yes	No	527.04	Hebert	
187	Overtime	24.00	02/15/1999	N/A	Yes	No	527.04	Hebert	
189	Overtime	24.00	02/25/1999	N/A	Yes	No	527.04	J. Reed	
190	Overtime	24.00	03/06/1999	No	Yes	N/A	527.04	Hebert	
191	Overtime	12.00	04/09/1999	N/A	Yes	No	263.52	J. Reed	
192	Overtime	24.00	04/11/1999	N/A	Yes	No	527.04	J. Reed	
194	Overtime	24.00	08/12/1999	N/A	Yes	No	527.04	J. Reed	
196	Overtime	24.00	08/21/1999	N/A	Yes	No	527.04	Hebert	
200	Overtime	24.00	09/13/1999	No	Yes	N/A	527.04	Viator*	
202	Overtime	12.00	09/23/1999	No	Yes	N/A	263.52	Manuel*	
203	Overtime	12.00	09/24/1999	No	Yes	N/A	263.52	Manuel*	
204	Overtime	24.00	09/28/1999	No	Yes	N/A	527.04	Manuel*	
205	Overtime	12.00	09/29/1999	No	Yes	N/A	263.52	Duhon*	
206	Overtime	12.00	10/01/1999	No	Yes	N/A	263.52	Duhon*	Only worked one 12 hour shift. Reported working two 12 hour shifts.
207	Overtime	24.00	10/02/1999	No	Yes	N/A	527.04	Duhon*	
211	Overtime	12.00	11/05/1999	N/A	Yes	No	279.72	Manuel*	
213	Overtime	12.00	11/13/1999	N/A	Yes	No	279.72	Viator*	
214	Overtime	24.00	11/17/1999	N/A	Yes	No	559.44	Kennedy*	
217	Overtime	12.00	11/26/1999	No	Yes	N/A	279.72	N/A	
218	Overtime	24.00	11/30/1999	N/A	Yes	No	559.44	Kennedy*	
219	Overtime	24.00	12/01/1999	N/A	Yes	No	559.44	Viator*	

**Total Overtime Hrs.      480.00                      Total Overtime Pay      10,686.60**

**Two Year Total**

**Grand Total Hrs.      946.50                      Grand Total Pay      24,814.08**

**City of Lake Charles**  
**Analysis of Undocumented Overtime and Call Backs**  
**For the Period of January 1, 1998 through December 31, 1999**

**Recap of Two Year Totals**

1998 Call Back Hours	809.00	1998 Call Back Pay	22,888.10
1999 Call Back Hours	<u>466.50</u>	1999 Call Back Pay	<u>14,127.48</u>
	<u>1,275.50</u>		<u>37,015.58</u>
1998 Overtime Hours	834.50	1998 Overtime Pay	17,572.84
1999 Overtime Hours	<u>480.00</u>	1999 Overtime Pay	<u>10,686.60</u>
	<u>1,314.50</u>		<u>28,259.44</u>
<b>Two Year Total</b>	<b>Hours</b>	<b>Pay</b>	
	<u>2,590.00</u>		<u>65,275.02</u>