

**Attachment I**  
**Management's Response**

**DOSSIER PARISH**  
**EMERGENCY MEDICAL SERVICE**

P.O. BOX 312, HAUGHTON, LA 70601-0312  
BUSINESS PHONE (504) 949-1516, EMERGENCY 911

Form 1000  
(Rev. 11-80)  
949-1114

June 17, 1994

Daniel G. Kyle, CPA  
State of Louisiana  
Office of Legislative Auditor  
P. O. Box 94507  
Baton Rouge, La. 70804-9507

Mr. Carlin:

This is in response to your report given as a result of the investigation of possible irregularities or violations of state law concerning expenditures by certain individuals employed by Dossier Parish EMS, prior to August 1, 1993.

As you are aware, Mike Crippin was relieved from duty as Director of Dossier Parish EMS prior to August 1, 1993 with Denise Scott assuming the duties and responsibilities of Director. He was subsequently appointed permanent Director by the District's Board.

The irregularities, pointed out in your report, all occurred prior to the August 1, 1993 date. Since Denise has been the Director, there has been no recurrence of any of those irregularities. Genuine concern and attention has been given to following the proper guidelines, practices and policies for administration of all payrolls, in addition to everyday operating procedures.

Please note the enclosed copy of the memo dated August 14, 1993. When the Directorship changed, a new 'relief-employees' list was generated. Everyone on the list was verified as to eligibility. Relief work is performed by individuals on this listing; their payroll comes from the District. The corresponding payroll is deducted from the affected employee, if there is no vacation or sick time available. These instances do not occur often.

The regular employees are eligible for vacation and sick time, as noted, also in the enclosed copies. The time is earned according to the length of employment, and full-time status. Again the relief workers only come from the relief list, with Dawn, the secretary, being the point of contact for work and pay.

One suggestion given, as a result of your investigation, was to put into practice a procedure to insure that employees were compensated only for services performed. In an attempt to meet this recommendation, employees have begun logging 'in and out' at the beginning and ending of each shift. This practice has been in effect for several months now.

Daily, as the operations of Bossier Parish tend progress and improve in efficiency, we are striving to meet and follow all the guidelines set forth, not only by your office, but also those rules set forth by the State W&I office, and general payroll policies guided by the Internal Revenue Service.

We wish to appreciate our thankfulness that your office has given to this District over the past several months. You have pointed out areas which deserve daily consideration and are now being given that consideration. Should there arise any areas, which your office believed needs further attention, please do not hesitate to let the District know.

Respectfully submitted,



Bob Key, Chairman



Duke Scott, Director

BR/co

Enclosure

# BOSSIER PARISH EMERGENCY MEDICAL SERVICE

P.O. BOX 142, HAUGHTON, LA. 70401  
TELEPHONE: (504) 235-4401 (EMERGENCY 911)

August 14, 1979

All B.P.E.M.S.' Employees,

A new policy regarding relief workers is now in effect. When there is a need for a relief worker, you must contact myself or Dawn to coordinate the substitution. The relief worker's name must come from the new relief list. If you have any questions, please call me at the office.

Thank you.

  
David Scott  
Director, B.P.E.M.S.

4. Request for sick time in excess of two shifts must be supported by a certification of illness and/or disability provided by a physician who normally treats patients for this reason.
5. Employees must be conscientious in properly notifying the Director or his/her representative of an illness. If proper notification is not made within three hours of the start of the shift, sick time may be denied. The ability to work regularly is a requirement for continued employment. Keep in mind, repeated absences create hardships on your fellow employees, the Director, and sometimes the patients.

#### **L. Paid Vacation**

1. Currently, full time employees accumulate paid vacation time at a rate of five (5) 24 hour shifts per year during the first three years of employment and gain one shift a year thereafter up to a maximum of ten (10) shifts.
  - A. Upon completion of your first year of employment, the employee will be credited appropriate amount of paid vacation time, thereafter, vacation time will be based upon your "employee benefit date of hire", and will accrue according to year time of service.
  - B. Vacations must be approved in advance by the Director. Should you terminate prior to completion of one (1) year you will not be entitled to any vacation time. After one (1) year and you terminate you will be paid for accrued time.
  - C. Vacation time cannot be used, in lieu of, or to supplement Worker's Compensation benefits.

#### **M. Corrective Disciplinary Action**

1. It is the responsibility of all employees to function effectively in their respective jobs and to maintain a level of job performance and personal conduct that is in keeping with policies, procedures, and standards established by H.P.H.M.S. As appropriate, employees will be provided with the information and guidelines necessary to identify and correct problems in job performance or behavior. Accordingly, H.P.H.M.S., both its employees and its supervisory personnel through a progressive discipline philosophy.
2. The objective of H.P.H.M.S. disciplinary process is to correct behavior or to improve substandard performance on a sustained basis. This corrective process is designed to provide a structure for open communication between employees and the Director or



# STATE OF LOUISIANA LEGISLATIVE AUDITOR

**Bossier Parish Emergency Medical Service District**  
Houma, Louisiana

July 3, 1996



*Investigative Audit*

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*Daniel G. Kyle, Ph.D., CPA, CFE*  
*Legislative Auditor*

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**Daniel G. Kyle, Ph.D., CPA, CFE**

**DIRECTOR OF INVESTIGATIVE AUDIT**

**Allen F. Brown, CPA, CFE**

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Dixon Kemp office of the Legislative Auditor.

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**Bossier Parish Emergency Medical Service District**

**July 3, 1996**



**Investigative Audit  
Office of the Legislative Auditor  
State of Louisiana**

**Daniel G. Kyle, Ph.D., CPA, CFE  
Legislative Auditor**



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OFFICE OF  
LEGISLATIVE AUDITOR  
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July 3, 1998

**MR. BOB KEY, CHAIRMAN, AND MEMBERS  
BOARD OF DIRECTORS OF THE BOSSIER PARISH  
EMERGENCY MEDICAL SERVICE DISTRICT**  
Houffton, Louisiana

Transmitted herewith is our investigative report on Bossier Parish Emergency Medical Service District. Our examination was conducted in accordance with Title 24 of the Louisiana Revised Statutes and was performed to determine the propriety of certain allegations received by this office.

This report represents our finding and recommendation, as well as the response of the district's management. Copies of this report have been delivered to members of the police jury and others as required by state law.

Respectfully submitted,

Daniel G. Kyle, CPA, CFE  
Legislative Auditor

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# Background and Methodology

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In a letter dated July 24, 1995, Cook & Mitchell, Certified Public Accountants, informed the Legislative Auditor of possible irregularities or violations of state law concerning payroll and other expenditures at the Bossier Parish Emergency Medical Service District. We conducted our investigation to determine the propriety of certain transactions of the District.

Our procedures consisted of (1) interviewing Bossier Parish Emergency Medical Service District's board members and employees; (2) examining selected documents; (3) making inquiries and performing tests to the extent we considered necessary to achieve our purpose; and (4) reviewing applicable Louisiana laws.

The result of our investigation is the finding and recommendation presented herein.

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# Finding and Recommendation

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## Director Paid Employees for Services Not Rendered

Mr. Mike Crippin, former director, authorized employees of the District to receive compensation for services that they did not actually perform.

Bossier Parish Emergency Medical Service District (District) employees work 24-hour shifts. The hours worked by each employee are documented in a shift log. According to several District employees, if they needed to be off during their regularly scheduled shift, Mr. Crippin authorized them to either swap shifts with another employee or pay a relief worker to work their shift. When a relief worker worked an employee's shift, the employee was paid by the District as if the employee actually worked the shift. The employee paid the relief worker with personal funds. In many cases, the relief worker was paid less than the amount the employer received from the District.

Several District employees paid other individuals to work their shifts. Ms. Kathy Mason, a former employee, benefited the most from this arrangement. Payroll records indicate that during the period July 1994 to June 1995, Mr. Crippin authorized the District to pay Ms. Mason for 2,714 hours of service. However, the shift log indicates that she actually worked only 964 hours (35 percent) during this period and had relief workers work the remaining 1,750 hours. Three relief workers, Mr. Doug Merritt, Mr. Charles Pinkston, and Mr. Kevin Rigaty, worked 1,622 hours for Ms. Mason. Although Ms. Mason was compensated between \$152 and \$176 per 24-hour shift, she paid these individuals \$50 to \$60 to work half shifts and \$110 for full shifts. Therefore, because the rate Ms. Mason paid relief workers was less than the rate she received from the District, she profited from hours that she did not actually work. Mr. Crippin and Ms. Mason were married in June 1995. Before their marriage, they shared Mr. Crippin's personal checking account at the Professional Fire Fighters Credit Union. The relief workers informed us that Ms. Mason normally paid them with checks drawn on either her account or Mr. Crippin's personal account.

During the period January 1995 to June 1995, Ms. Mason received 11 payroll checks representing gross salary of \$9,581 from the District. Included in this compensation was gross salary of \$8,037 for hours worked by individuals for Ms. Mason. Ten of the 11 checks were deposited into Mr. Crippin's personal checking account at the Professional Fire Fighters Credit Union. During this period, seven checks totaling \$3,465 were drawn from Mr. Crippin's account as payment to these individuals. As a result, between January 1995

and June 1995, Mr. Crippin and/or Ms. Mason profited at least \$2,500 for hours that Ms. Mason did not work.

Mr. Crippin told us that it is common practice in the fire department and emergency medical service fields for employees to pay other employees to cover a shift. According to Mr. Crippin, the District adopted the same policies as the emergency medical services and fire departments in Shreveport and Bossier City. Mr. Crippin stated that both of these departments allow their employees to pay someone else to cover their shifts. Contrary to the statements by Mr. Crippin, Mr. Kent Huser, Director of Bossier City E.M.S., stated that the Bossier City employees are prohibited from paying another employee to cover a shift. This is specifically stated in the policy manual for the Bossier City Fire Department. Furthermore, Mr. Be Roberts, Fire Chief of the Shreveport Fire Department, stated that his employees are allowed to swap shifts only twice per month, but that no cash is involved.

In addition, Mr. Crippin stated that the District's board of directors were aware that he was allowing Ms. Mason and other employees to pay someone else to cover their shifts. When questioned, the board members stated that they were not aware that employees were paying others to cover their shifts.

Mr. Crippin further stated that he never paid anyone to cover Ms. Mason's shifts. Mr. Crippin said that because Ms. Mason was depositing her pay checks into his account, she may have written checks from his account.

We recommend that the District's board of directors consider the following suggestions:

- Establish policies and procedures to ensure that employees are compensated only for services actually rendered.
- Establish a policy prohibiting employees from contracting out their assigned duties.
- Develop and follow a formal system whereby employees may earn and use annual and sick leave. Whenever relief workers are used, the District should pay these employees directly.

We also recommend that the District Attorney for the Twenty-Sixth Judicial District of Louisiana review this information and take appropriate legal action.