

# MAJOR & DUCOTE

CERTIFIED PUBLIC ACCOUNTANTS

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MEMBERS  
OF THE  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
MEMBERSHIP OF OKLAHOMA  
CERTIFIED PUBLIC ACCOUNTANTS

June 23, 1997

City of New Roads  
New Roads, Louisiana

We were engaged to provide certain consulting services to the City in connection with potential irregularities regarding wire purchases by, and related amounts due and due reimbursements to, the City for the period January 1, 1994 through March 31, 1997.

The purpose of the engagement is to assist the City of New Roads in determining:

- (1) whether tires were purchased by the City for resale to, or use by third parties, and if so, to what extent,
- (2) whether, and to what extent payments were received for the resale of tires purchased by the City for use by third parties, and if so, whether the amounts were timely deposited in the City's depository accounts,
- (3) the identity of the persons involved in (1) and (2) above and the extent of their involvement.

We examined supporting documentation such as invoices in the vendor file, statements from Simple Simon, Inc. and transactions recorded in the City's general ledger for transactions between the City of New Roads and Simple Simon, Inc. to determine total tire purchases by the City during the period January 1, 1994 through March 31, 1997. We also examined purchase orders and registration orders for evidence of authority, approval and identity of the vehicles for which the tire purchases were made. We also interviewed several employees that we identified from the above document examinations and from observation and inquiry as probably having information concerning the purchase of tires for themselves or other employees.

Several requests for statements from Simple Simon, Inc. showing purchases and payments made in 1994 and 1995 were denied by Simple Simon. Also, the City employees interviewed were either not employed during 1994 and/or 1995 or had no recollection of activities as to what tires were purchased nor reimbursements made for that period of time. Accordingly, the findings from our procedures were inconclusive with regards to the years 1994 and 1995.

We categorized the total tire purchases identified into three categories, as follows:

- (1) Tire purchases for use on City-owned vehicles as shown on Schedule D-1 attached.
- (2) Tire purchases for use on vehicles owned by third parties as shown on Schedule D-2 attached.
- (3) Tire purchases for use on unidentified vehicles as shown on Schedule D-3 attached.

Schedule A1 & 2 is a list of tire purchases for which invoices were found and had

OFFICE OF THE  
 THE PURCHASER  
 FOR THE STATE OF TEXAS

DATE	DESCRIPTION	INVOICE #	QTY	PRICE	AMOUNT	PREVIOUS BALANCE	CURRENT BALANCE	DATE	AMOUNT
1/12/98	708-04 TL WORKHORSE	110703	2	34.26	68.52				
1/12/98	708-04 TL WORKHORSE	110703	2	34.51	69.02				
1/12/98	21170015 WALKER T	110703	2	80.21	160.42				
1/12/98	22170010 BATTLE GT+4	110703	10	48.79	487.90				
4/26/98	708-15 TL WORKHORSE	110809	2	46.18	92.36				
4/16/98	708-15 TL WORKHORSE M	110809	2	46.30	92.60				
1/12/98	22170010 BATTLE GT+4	141806	8	88.20	705.60				
1/12/98	22170015 BATTLE GT+4	141811	3	93.28	279.84				
6/16/98	708-15 TL WORKHORSE R	110806	4	43.00	172.00				
6/16/98	708-15 TL WORKHORSE M	110806	2	43.47	86.94				
6/28/98	22170015 BATTLE GT+4	131447	12	68.79	825.48				
8/28/98	708-15 TL WORKHORSE R	110447	2	43.55	87.10				
1/28/98	21170015 WALKER JR BA	110447	4	45.14	180.56				
1/24/98	708-15 TL WORKHORSE M	110448	2	46.47	92.94				
1/24/98	708-15 TL WORKHORSE R	110448	2	43.69	87.38				
1/16/98	22170015 BATTLE GT+4	110986	6	47.46	284.76				
1/16/98	22170015 BATTLE GT+4	110986	12	45.11	541.32				
1/28/97	708-15 TL WORKHORSE R	110808	4	46.94	187.76				
1/28/97	708-15 TL WORKHORSE M	110808	4	48.42	193.68				
1/28/97	22170010 BATTLE GT+4	110808	11	93.11	1024.21				
1/24/97	21170015 WALKER JR BA	110803	4	38.30	153.20				
1/16/97	22170015 BATTLE GT+4	110912	6	48.75	292.50				
1/16/97	22170015 BATTLE GT+4	110912	4	52.38	209.52				
1/24/97	708-15 TL WORKHORSE R	110809	4	46.18	184.72				
6/28/97	708-15 TL WORKHORSE R	110588	4	46.10	184.40				
6/28/97	708-15 TL WORKHORSE M	110588	4	54.54	218.16				
6/28/97	708-15 TL WORKHORSE R	110588	2	58.54	117.08				
6/28/97	21170015 WALKER JR HT	110588	4	66.65	266.60				
6/28/97	22170015 BATTLE GT+4	110588	8	52.38	419.04				
6/28/97	22170015 BATTLE GT+4	110588	24	48.79	1170.96				
6/28/97	21170015 WALKER JR BA	110588	2	45.14	90.28				
1/16/97	22170015 WALKER JR HT	109902	6	74.76	448.56				
1/16/97	708-15 TL WORKHORSE M	109902	2	58.54	117.08				
1/16/97	22170015 BATTLE GT+4	109902	4	48.79	195.16				
1/16/97	708-15 TL WORKHORSE M	109902	2	48.25	96.50				
1/16/97	708-15 TL WORKHORSE R	109902	2	43.51	87.02				
1/16/97	22170015 BATTLE GT+4	109902	12	68.79	825.48				
1/16/97	21170015 WALKER JR HT	110244	2	81.30	162.60				
6/16/96	708-15 TL WORKHORSE R	104408	2	46.10	92.20				
6/16/96	21170015 WALKER JR BA	104404	4	45.14	180.56				
6/16/96	708-15 TL WORKHORSE R	104403	2	46.10	92.20				
6/16/96	708-15 WORKHORSE R M	104752	2	46.10	92.20				
6/16/96	21170015 WALKER JR BA	104752	2	45.96	91.92				
1/16/96	708-15 TL WORKHORSE R	101794	1	58.54	58.54				
1/16/96	708-15 TL WORKHORSE M	101794	2	54.21	108.42				
6/16/94	22170015 BATTLE GT+4	100263	6	48.75	292.50				
6/16/94	22170015 BATTLE GT+4	100263	3	52.38	157.14				
6/16/94	21170015 WALKER JR BA	100263	4	58.12	232.48				
6/16/94	22170015 BATTLE GT+4	100263	6	48.75	292.50				
6/16/94	22170015 BATTLE GT+4	100263	2	52.38	104.76				
6/16/94	22170015 BATTLE GT+4	100263	4	54.78	219.12				
6/16/94	22170015 BATTLE GT+4	100264	12	48.79	585.48				
1/16/94	22170015 BATTLE GT+4	100266	6	48.75	292.50				
1/16/94	708-15 TL WORKHORSE	100266	2	58.79	117.58				

180.00

180.00

170.00

CITY OF NEW BRITAIN  
 1994 PURCHASE LIST  
 1994 BUDGETARY YEAR

BASE	DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT	EST. MAKE	EST. MODEL	DATE	COMMENTS
41194	22770015 BARGE CT+4	90790	10	48.75	487.50			
40394	22770015 BARGE CT+4	90788	0	48.75	390.50			
18294	780-12 TL. WOODBRIDGE B.	90461	4	45.10	184.40			
18294	780-12 TL. CUST. 200 BSH	90461	2	55.00	110.00			
18294	22770015 BARGE CT+4	90361	0	48.75	390.50			
18294	22770015 BARGE CT+4	90461	4	55.25	221.00			
12194	22770015 BARGE CT+4	90789	20	48.75	497.50			
12194	22770015 BARGE CT+4	90789	0	55.25	218.68			
12194	780-12 TL. WOODBRIDGE B.	90789	4	55.16	220.64			
91904	22770015 BARGE CT+4	76712	12	48.75	585.00			
17600	21270014 REGATTA	70908	0	26.33	290.84	266.84	266.84	0.00
31900	22770014 REGATTA	4	26.99	107.96	107.96	181.96	181.96	0.00
902194	20570015 REGATTA	796450	4	24.09	126.36			
902194	19570014 REGATTA	796450	4	32.05	128.20			
17600	19870013 BARGE	814700	4	81.69	326.76			
17600	21260015 BARGE	814700	4	60.76	243.04			
9094	21570015 BARGE	83466	4	52.28	209.12			
9094	18370014 INVECTA	187360	4	26.41	125.64			
91604	20570014 REGATTA	709004	4	26.59	187.96			
91205	21270014 WINDOLAR	128800	4	48.79	185.96			
3784	18880015 INVECTA	718260	0	28.42	81.68			
3787	18860015 BARGE	748404	4	28.15	112.60	126.60	126.60	0.00
3787	18370015 BARGE	748404	4	32.95	125.80	143.80	143.80	0.00
321800	21270015	717884	0	38.86	127.38	122.24	122.24	0.00
87800	21270015 REGATTA	757142	0	45.35	161.32	181.52	181.52	0.00
31200	20570014 REGATTA	148016	4	26.99	187.96	187.96	187.96	0.00
91200	19870014 REGATTA	757142	0	32.00	128.00	128.00	128.00	0.00
9094	780-12 TL. CUST.	83464	2	55.00	110.00			
91800	19870014 INVECTA	187320	2	32.68	65.36			
31200	17370015 REGATTA	752885	2	29.29	58.58			
18400	18370014 BARGE	116640	2	29.89	59.78	58.28	58.28	0.00
47800	20560015 BARGE	116670	2	54.87	109.74	109.74	109.74	0.00
90807	21270015 BARGE CT+4	116650	2	47.11	94.22	96.22	96.22	0.00
90807	21270014 REGATTA	758830	0	38.33	149.32	154.64	154.64	0.00
		411		95,090.16	1,898.90	1,309.98	477.81	





UNIT	DATE	DESCRIPTION	AMOUNT	CREDIT	DEBIT	BALANCE	DATE	DESCRIPTION	AMOUNT	CREDIT	DEBIT	BALANCE
1001	10/01/87	225706513 BUCKLE 07-4	2	67.11	14.70	70830	10/01	10/01	2	3170		3170
1001	10/01/87	225706513 BUCKLE 07-4	4	26.20	140.20	70830	10/01	10/01	1	5203		3170
1001	10/01/87	225706513 BUCKLE 07-4	4	26.70	183.40	74031	10/01	10/01	1	5206		3004
1001	10/01/87	185706113 BUCKLE	4	26.70	173.80	74034	10/01	10/01	1	5208		3084
1001	10/01/87	185706113 BUCKLE	4	23.80	130.00	74034	10/01	10/01	1	5208		3084

CITY OF NEW BRUNSWICK  
1<sup>ST</sup> & 1<sup>ST</sup> & 5000 1<sup>ST</sup> TRIM PURCHASE  
1994 & 1995

DATE	DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT	ISSUE MADE	CHECK NO.	...	...
01/29/95	21179011 BRANDED	121163	2	41.14	90.28			
01/29/95	21179011 BRANDED	783194	4	41.14	182.56			
02/09/95	21179011 CIGARETTA G	181153	3	41.76	91.83			
02/09/95	21179011 MARIAT	181163	4	56.17	214.48			
02/16/94	18179014 CIGARETTA	786133	4	21.00	112.20			
02/09/95	18179011 BAGLE	804191	4	41.88	171.76			
02/09/95	18179014 CIGARETTA	181163	4	30.80	111.54			
01/29/95	21179014 CIGARETTA	783194	4	24.88	107.86			
01/29/95	21179014 BRANDED	121163	4	40.74	102.86			
3/7/93	18188011 CIGARETTA	706143	4	20.42	91.89			
02/09/95	18179014 CIGARETTA	181153	3	21.88	85.36			
3/1/94	18179011 CIGARETTA	783133	3	21.78	81.88			
		48		1888.8	8.00	8.00	8.00	8.00

**City of New York  
Vans Purchased For City Vehicles**

DATE	DESCRIPTION	QUANTITY	PRICE	AMOUNT	REMARKS
1/6/94	780-15 TL WORKHOUSE B	4	46.40	185.60	017
1/6/94	780-15 TL COST SGR BM	2	55.00	110.00	06
1/6/94	780-15 TL COST	2	53.00	106.00	06
1/18/94	780-15 TL WORKHOUSE	2	58.70	117.40	UNIT 80
4/2/94	2774803 LAGLE E-GT+4	5	48.15	240.75	STOCK
4/2/94	2774803 LAGLE E-GT+4	1	53.28	53.28	STOCK
4/2/94	2723790 H MARIATION	4	56.19	224.76	STOCK
4/2/94	18179034 SYRECTA	4	38.41	153.64	STOCK
7/22/94	780-15 TL WORKHOUSE B	1	46.80	46.80	UNIT 4
8/16/94	2071813 WRANGLER BA	4	49.14	196.56	UNIT 8
9/7/94	780-15 TL WORKHOUSE B	2	45.00	90.00	UNIT 08
12/9/94	780-15 TL WORKHOUSE B	2	48.25	96.50	TRK 6
1/3/95	780-15 TL WORKHOUSE B	2	45.53	91.06	TRK 6
1/3/95	14071818 WRANGLER CR HT	2	81.28	162.56	TRK 3
6/15/95	11571815 WRANGLER CR BA	2	45.14	90.28	TRK BA
6/22/95	11571814 WRANGLER CR	4	49.24	196.96	TRK 8
12/6/95	780-15 TL WORKHOUSE B	4	46.18	184.72	01 & 7
1/12/96	780-15 TL WORKHOUSE	2	34.26	68.52	34
1/12/96	780-15 TL WORKHOUSE	2	34.54	69.08	34
1/12/96	11571813 BUCATTA T	2	35.21	70.42	8
4/30/96	780-15 TL WORKHOUSE	2	46.18	92.36	7
4/30/96	780-15 TL WORKHOUSE B	2	48.50	97.00	7
10/4/96	780-15 TL WORKHOUSE B	2	48.42	96.84	UNIT 12
		<b>Total</b>		<b>3046.88</b>	



CITY OF NEW BRUNSWICK  
 FIRE PURCHASES  
 (1997 & 1998)

DATE	DESCRIPTION	INVOICE #	QTY	PRICE	AMOUNT	PERCENTAGE	PAID/BLD	DATE	COMPANY
1/11/98	20579814 REGATTA	723733	4	31.25	125.00	100.00		12/12/97	FRANKEL FRANKLIN
1/20/98	20449811 BATTLE	146029	2	24.83	49.66	100.00		10/04/97	FRANKEL FRANKLIN
5/11/98	21179814 REGATTA		4	26.88	107.52	100.00	107.50		FRANKEL FRANKLIN
7/11/98	20179814 REGATTA	141000	4	26.88	107.52	100.00	107.50		FRANKEL FRANKLIN
8/29/98	21179813 REGATTA	723147	4	45.20	180.80	100.00		10/1/97	FRANKEL FRANKLIN
10/14/98	10179814 SAS	734000	2	29.18	58.36	98.58		08/28/97	CALVINSON CO
10/20/98	21179813	733000	4	30.56	122.24	100.00	122.24		FRANKEL FRANKLIN
10/20/98	21179814 REGATTA	733000	8	36.30	290.40	100.00	290.40		FRANKEL FRANKLIN
1/20/99	21179810 BATTLE-CITY 4	733000	2	47.10	94.20	98.23	94.20		CALVINSON CO
1/20/99	21179814 REGATTA	733000	4	36.30	145.20	100.00	145.20		FRANKEL FRANKLIN
1/24/99	20169806 BATTLE-CITY 10	740001	4	28.10	112.40	100.00	112.40		FRANKEL FRANKLIN
3/27/99	10169804 BATTLE	740004	4	28.10	112.40	100.00	112.40		FRANKEL FRANKLIN
3/27/99	10179803 BATTLE	740004	4	33.95	135.80	100.00	135.80		FRANKEL FRANKLIN
			50		1748.00	1000.00	1,308.80	-439.20	

been recorded on the City's books. Schedule B1, 2 & 3 includes the same tire purchases as Schedule B1 & 2 with additional information.

Schedule C is a list of tire purchases in 1986 and 1987 that have characteristics indicating that those purchases are not likely to have been purchased for City vehicles and represent probable purchases for use by third parties during those years.

Schedule E lists the employees interviewed and an indication of their involvement in the purchase of tires by third parties.

We determined that reimbursements were made for the 1986 and 1987 purchases identified as purchases for use on vehicles owned by third parties as shown on Schedule D-2. We also determined that those reimbursements were received by the City to the extent shown on Schedule D-3. The total of the difference between the amounts reimbursed by the third parties purchasing tires that was received by the City is \$477.84 as shown on Schedule D-3.

All but two reimbursements in 1986 and 1987 appear to have been made in cash to Olga Lewis. One payment for third party tires was made directly to Simple Simon by personal check. One payment was made in cash to an employee other than Olga Lewis and was deposited in a City bank account and recorded as a reimbursement. No deposits were made for any of the reimbursements to Olga Lewis prior to March 24, 1987. Ms. Lewis stated that she purchased money orders payable to Simple Simon for the reimbursements received but not deposited in a City bank account. The 1986 and 1987 statements from Simple Simon indicate that all tires were paid by City check except for the one payment by personal check mentioned above.

Based on the procedures performed it is apparent that tires were purchased by the City of New Orleans for employees of the City, on terms more favorable than the employees could obtain, as an accommodation or extra benefit to the employees. This type of transaction appears to be in violation of Louisiana R.S. 42:1121, 42:1122 and/or 42:1123. The total of such purchases in 1986 and 1987 appears to be \$1,487.28. All reimbursements for such 1986 and 1987 purchases appear to have been made by the employees to the representatives designated by the Mayor to receive the reimbursements. It also appears that only one reimbursement was received and deposited to a City bank account prior to the time when questions about the purchase of tires for employees were raised on March 24, 1987. Also, no evidence was found that supports the contention that money orders payable to Simple Simon were acquired and submitted to Simple Simon for the payment of tire purchases for employees from reimbursements received on cash from the employees. There were reimbursements totaling \$477.84 for 1986 and 1987 transactions that are not accounted for. There appears to be an additional \$1,487.83 of purchases for employees in 1986 and 1987. However, due to the lack of records and filing practices, no conclusions have been made with regards to those years.

Sincerely,



Major & Duvall

City of New York  
 Listing of Employees Interviewed

Name	Purchased Life	Safe Investments	Received Reimbursements
Lywell Leedy	N	N	F
Henry LeOve	N	N	F
Elde Luck	N	N	F
James Wickert	Y	Y	N
David Aguilera	Y	Y	F
Harvey Tolson	Y	Y	F
Ed Lake	Y	Y	F
Donald Francis	Y	Y	F
Henry Moore	Y	Y	F
James Williams	Y	Y	N
Charles Fogart, Jr.	Y	Y	N
Francis Young	Y	Y	F
Henry Bushinsky	Y	Y	F
Cliff Lewis	N	N	Y



been recorded on the City's books. Schedule B1, 2 & 3 includes the same tire purchases as Schedule B1 & 2 with additional information.

Schedule C is a list of tire purchases in 1994 and 1997 that have characteristics indicating that these purchases are not likely to have been purchased for City vehicles and represent probable purchases for use by third parties during those years.

Schedule E lists the employees interviewed and an indication of their involvement in the purchase of tires by third parties.

We determined that reimbursements were made for the 1994 and 1997 purchases 3304121000 as purchased for use on vehicles owned by third parties as shown on Schedule D-2. We also determined that these reimbursements were received by the City in the amount shown on Schedule D-2. The total of the difference between the amounts reimbursed by the third parties purchasing tires has not received by the City is \$477.84 as shown on Schedule D-3.

All but two reimbursements in 1994 and 1997 appear to have been made in cash to Olga Lewis. One payment for third party tires was made directly to Simple Simon by personal check; the payment was made in cash to an employee other than Olga Lewis and was deposited in a City bank account and recorded as a reimbursement. No deposits were made for any of the reimbursements to Olga Lewis prior to March 24, 1997. Mr. Lewis stated that she purchased money orders payable to Simple Simon for the reimbursements received but not deposited in a City bank account. The 1994 and 1997 statements from Simple Simon indicate that all tires were paid by City check except for the one payment by personal check mentioned above.

Based on the procedures performed it is apparent that tires were purchased by the City of New Roads for employees of the City, on terms more favorable than the employees could obtain, as an accommodation or extra benefit to the employees. This type of transaction appears to be in violation of Louisiana R.S. 42:1121, 42:1111 and/or 42:1113. The total of such purchases in 1994 and 1997 appears to be \$1,808.30. All reimbursements for such 1994 and 1997 purchases appear to have been made by the employees in the representations designated by the Mayor to receive the reimbursements. It also appears that only one reimbursement amount was deposited to a City bank account prior to the time when questions about the purchase of tires for employees were raised on March 24, 1997. Also, no evidence was found that supports the contention that money orders payable to Simple Simon were acquired and submitted to Simple Simon for the payment of tire purchases for employees into reimbursements received in cash from the employees. There were reimbursements totaling \$477.84 for 1994 and 1997 transactions that are not accounted for. There appears to be an additional \$1,489.88 of purchases for employees in 1994 and 1997. However, due to the lack of records and fading memories, no conclusions have been made with regards to these years.

Sincerely,

Major & Dorote



CITY OF NEW BRUNSWICK  
 1998 FINANCIAL STATEMENTS  
 YEAR ENDED DECEMBER 31, 1998

LINE	DEPARTMENT	BUDGET NO.	TYPE	AMOUNT	PERM-FULL	TRANSFERS	DEF.	COMMENT
012000	700-14 TL WOODBORO	707700	2	54.26	180.00			
012000	700-14 TL WOODBORO	707700	2	54.54	180.00			
012000	3151815 BUNATA T	707700	2	36.31	73.60			
111000	21500015 EAGLE CITY-4	707710	10	48.71	300.00			
410000	700-15 TL WOODBORO	100010	2	48.30	92.00			
410000	700-15 TL WOODBORO M	100010	2	48.31	96.00			
711000	21500015 EAGLE CITY-4	140010	8	30.21	400.00			
703000	21500015 EAGLE CITY-4	700111	5	30.28	366.00			
810000	700-15 TL WOODBORO B	700010	4	45.91	173.00			
810000	700-15 TL WOODBORO M	700010	2	48.43	96.00			
820000	21500015 EAGLE CITY-4	110041	11	48.70	300.00			
820000	700-15 TL WOODBORO B	110041	3	45.93	87.00			
820000	21500015 WYANDOLEE B.A	110041	4	45.14	180.00			
100000	700-01 TL WOODBORO B	100000	2	48.62	96.00			
100000	700-01 TL WOODBORO B	100000	3	41.89	111.00			
110000	21500015 EAGLE CITY-4	110000	6	47.06	284.76			
110000	20500005 EAGLE CITY-4	110000	10	45.11	263.00			
120000	700-01 TL WOODBORO B	100000	4	60.00	183.00			
120000	700-01 TL WOODBORO B.A	100000	4	48.42	151.68			
120000	20500005 EAGLE CITY-4	100000	14	45.11	608.54			
200000	20000010 WOODBORO G.A. BUD	200011	4	38.18	103.00	100.00	100.00	1/3/1998
110000	20500005 EAGLE CITY-4	110000	8	48.70	300.00			
110000	20500015 EAGLE CITY-4	110000	4	52.18	203.12			
120000	700-15 TL WOODBORO B	100010	4	48.10	184.00			
610000	700-15 TL WOODBORO B	100010	4	48.10	184.00			
610000	700-15 TL WOODBORO M	100010	4	54.54	218.00			
610000	700-15 TL WOODBORO B	100010	2	58.54	181.68			
610000	31500015 WYANDOLEE B.A. BUD	100010	4	46.65	198.00			
610000	20500015 EAGLE CITY-4	100010	8	50.28	426.24			
610000	20500015 EAGLE CITY-4	100010	24	48.71	1,178.00			
610000	3151815 WYANDOLEE B.A.	100010	2	45.14	90.00			
610000	21500015 WYANDOLEE B.A.	100010	6	74.70	448.00			
610000	700-15 TL WOODBORO B	100010	2	50.61	200.00			
610000	20500015 EAGLE CITY-4	100010	4	48.71	190.00			
610000	34200010 WYANDOLEE BUD	110040	2	81.30	302.00			
810000	700-15 TL WOODBORO B	100010	3	48.00	90.00			
810000	21500015 WYANDOLEE B.A.	100010	4	45.14	180.00			
703000	700-15 TL WOODBORO B	100010	2	45.91	87.00			
703000	20500015 EAGLE CITY-4	100010	12	48.71	580.00			
810000	34200010 WYANDOLEE BUD	110040	2	81.30	302.00			
810000	700-15 TL WOODBORO B	100010	3	48.00	90.00			
810000	21500015 WYANDOLEE B.A.	100010	4	45.14	180.00			
703000	700-15 TL WOODBORO B	100010	2	45.90	90.00			
810000	21500015 WYANDOLEE B.A.	100010	4	45.14	180.00			
703000	700-15 TL WOODBORO B	100010	2	45.90	90.00			
810000	21500015 WYANDOLEE B.A.	100010	4	45.14	180.00			
810000	21500015 WYANDOLEE B.A.	100010	6	48.70	290.00			
810000	21500015 EAGLE CITY-4	100010	2	47.70	180.00			
810000	21500015 EAGLE CITY-4	100010	4	54.70	209.12			
810000	20500015 EAGLE CITY-4	100010	10	48.70	580.00			
810000	21500015 EAGLE CITY-4	100010	6	48.70	290.00			
810000	700-15 TL WOODBORO B	100010	2	48.70	180.00			



CITY OF NEW BRUNSWICK  
 THE FLOORING DEPARTMENT  
 2008 THROUGH 2011

DATE	ACCOUNT NAME	PROJECT NO.	TRUCK	AMOUNT	ENCUMBERED	EXP.	BALANCE
01/09/04	215700015 BAOLE GT+4	90290	10	48.75	487.50		
02/04	215700015 BAOLE GT+4	94708	6	48.75	292.50		
05/04	700-15 TL WRECKERS R	93460	4	46.10	184.40		
05/04	700-15 TL CUST XOTEM	93460	2	55.00	110.00		
06/04	215700015 BAOLE GT+4	93460	6	48.75	292.50		
06/04	215700015 BAOLE GT+4	93460	4	50.38	201.52		
10/10/04	215700015 BAOLE GT+4	787880	10	48.75	487.50		
12/10/04	21570015 BAOLE GT+4	787880	6	51.28	319.68		
12/10/04	700-15 TL WRECKERS R	787880	4	45.30	181.20		
01/09/05	215700015 BAOLE GT+4	785312	10	48.75	487.50		
01/09/05	21570014 BAOATTA	789420	8	38.33	306.64	306.64	CAT
01/09/05	21570014 BAOATTA		4	35.99	307.96	307.96	MATRY
01/01/04	20570015 BAOATTA	786415	4	34.89	134.36		
01/01/04	01070014 BAOATTA	786415	4	33.89	338.20		
10/09/04	01070015 BAOLE	814701	4	43.68	174.76		
10/09/04	2050000 BAOLE	814701	4	40.76	243.04		
1/09/04	20570015 BAOLE	999001	4	63.28	203.12		
6/09/04	01070014 BAOATTA	102263	4	38.41	121.64		
8/16/04	20570014 BAOATTA	800884	4	26.99	187.96		
6/23/05	20570014 BAOATTA	121861	4	40.74	163.96		
7/09/04	10000013 BAOATTA	716243	4	28.42	81.68		
3/09/07	10000014 BAOLE	740884	4	28.15	132.68	132.68	BALBY
3/09/07	10000013 BAOLE	740884	4	33.99	133.88	141.88	010001
11/09/08	21570015	237888	4	58.90	173.14	121.24	121.24
8/29/09	21570015 BAOATTA	731147	4	45.33	180.32	181.32	181.32
3/10/09	0000014 BAOATTA	549104	4	26.89	100.96	101.96	101.96
3/10/09	0000014 BAOATTA	731170	4	32.84	128.20	128.20	128.20
05/04	700-15 TL CUST	93460	2	55.00	110.00		
6/30/04	0000014 BAOATTA	181770	2	32.68	65.36		
7/10/04	17570012 BAOATTA	788800	2	25.70	51.40		
08/09/05	0000014 BAOATTA	730608	2	28.99	57.98	58.98	58.98
4/10/05	2000014 BAOATTA	130009	2	34.87	109.64	109.64	109.64
10/09/11	215700015 BAOLE GT+4	788910	2	47.11	94.22	98.22	98.22
10/09/11	21570014 BAOATTA	788910	4	36.50	146.00	146.04	146.04
		413		19,775.36	1,000.00	1,018.88	477.84







**City Of New Road  
 Time Purchased For City Vehicles**

DATE	DESCRIPTION	NO.	PRICE	AMOUNT	REMARKS
10/24	780-12 TL WORKHORSE R	4	48.00	192.00	LIT
10/24	780-12 TL CUST SERVICE	2	55.00	110.00	SO
10/24	780-12TL CUST	2	55.00	110.00	SO
7/12/94	780-12 TL WORKHORSE	2	59.70	119.40	LMT 88
6/3/94	2570812 BUCKLE KIT-4	6	44.75	268.50	STOCK
6/3/94	2570812 BUCKLE KIT-4	3	51.28	153.84	STOCK
6/3/94	501221581 SHARAVISION	4	56.12	224.48	STOCK
6/3/94	18200814155VCTA	4	30.41	121.64	STOCK
7/21/94	780-12 TL WORKHORSE R	2	46.18	92.36	LMT 8
8/16/94	2157812 WRAPROLLER RA	4	42.14	168.56	LMT 8
9/1/94	780-12 TL WORKHORSE R	2	46.18	92.36	LMT 90
10/20	780-12 TL WORKHORSE R	2	48.20	96.40	TRAC 6
10/20	780-12 TL WORKHORSE R	2	43.20	86.40	TRAC 6
10/20	2457812 WRAPROLLER HT	2	81.88	163.76	TRAC 3
6/23/93	2157812 WRAPROLLER RA	2	42.14	84.28	TRAC 98
6/23/93	2157812 WRAPROLLER	4	48.74	194.96	TRAC 8
12/4/93	780-12 TL WORKHORSE R	4	46.70	186.80	LIT 7
11/2/94	780-12 TL WORKHORSE R	2	54.20	108.40	14
11/2/94	780-12 TL WORKHORSE R	2	54.21	108.42	14
11/2/94	2157812 BUCKLE KIT	2	36.21	72.42	8
4/18/94	780-12 TL WORKHORSE R	2	46.00	92.00	7
4/18/94	780-12 TL WORKHORSE R	2	48.20	96.40	7
10/4/94	780-12 TL WORKHORSE R	2	48.42	96.84	LMT 13
			<b>Total</b>	<b>3846.88</b>	

**City of New Roads  
Tires Purchased for Departmental Vehicles**

DATE	DESCRIPTION	QTY	PRICE	AMOUNT	VENUE ID
06/04	225/60R15 DUNLOP GT+4	4	48.75	195.00	
06/04	225/60R15 DUNLOP GT+4	4	50.25	201.00	
06/04	225/60R15 DUNLOP	4	50.25	201.00	
02/04	225/60R15 DUNLOP	4	45.89	183.56	
02/04	215/60R15 DUNLOP	4	60.76	243.04	
02/04	215/60R15 DUNLOP GT+4	4	48.75	195.00	
01/04	215/60R15 DUNLOP GT+4	6	48.75	292.50	
01/04	215/60R15 DUNLOP GT+4	10	48.75	487.50	
03/04	215/60R15 DUNLOP GT+4	8	48.75	390.00	
03/04	215/60R15 DUNLOP GT+4	2	53.25	106.50	
03/04	215/60R15 DUNLOP GT+4	4	54.75	219.00	
02/04	205-16 TL WOODHOUSE R	8	80.84	646.72	
02/04	205-16 TL WOODHOUSE M	2	54.50	109.00	
06/04	215/60R15 DUNLOP GT+4	10	48.75	487.50	
06/04	205-16 WOODHOUSE RTR	2	40.48	80.96	
06/04	215/60R15 DUNLOP GT+4	2	43.75	87.50	
06/04	205/60R14 DUNLOP	2	33.68	67.36	
06/04	215/60R15 DUNLOP	2	23.78	47.56	
06/04	205/60R14 DUNLOP	4	26.88	107.52	
06/04	225/60R15 DUNLOP GT+4	12	48.75	585.00	
10/18	205/60R14 DUNLOP	4	34.08	136.32	
10/18	185/60R14 DUNLOP	4	33.06	132.24	
12/14	225/60R15 DUNLOP GT+4	10	48.75	487.50	
12/14	225/60R15 DUNLOP GT+4	6	33.58	201.48	
12/14	205-13 TL WOODHOUSE R	8	46.18	369.44	
1/05	225/60R15 DUNLOP GT+4	10	48.75	487.50	
1/05	225/60R15 WOODHOUSE AT	6	74.78	448.68	
1/05	205-16 TL WOODHOUSE R	2	58.24	116.48	
1/05	225/60R15 DUNLOP GT+4	4	48.75	195.00	
06/05	205-13 TL WOODHOUSE R	8	58.19	465.52	
06/05	205-16 TL WOODHOUSE M	4	54.54	218.16	
06/05	205-16 TL WOODHOUSE R	2	58.24	116.48	
07/05	225/60R15 WOODHOUSE AT	4	66.00	264.00	
07/05	225/60R15 DUNLOP GT+4	8	53.25	426.00	
07/05	225/60R15 DUNLOP GT+4	24	48.75	1,170.00	
1/05	155/80R13 DUNLOP	4	28.42	113.68	
11/04	225/60R15 DUNLOP GT+4	8	48.75	390.00	
11/04	225/60R15 DUNLOP GT+4	4	53.25	213.00	
11/04	225/60R15 DUNLOP GT+4	10	48.75	487.50	
01/04	225/60R15 DUNLOP GT+4	8	58.25	466.00	
10/04	225/60R15 DUNLOP GT+4	8	53.25	426.00	
06/04	225/60R15 DUNLOP GT+4	10	48.75	487.50	
06/04	205-13 TL WOODHOUSE R	2	43.55	87.10	
06/04	225/60R15 WOODHOUSE M	4	45.18	180.72	
01/04	205-13 TL WOODHOUSE R	4	43.05	172.20	
01/04	205-13 TL WOODHOUSE M	2	48.42	96.84	
02/04	205-16 TL WOODHOUSE R	2	61.89	123.78	
11/04	225/60R15 DUNLOP GT+4	4	37.44	149.76	
11/04	225/60R15 DUNLOP GT+4	10	47.41	474.10	
10/00	205-13 TL WOODHOUSE R	4	43.05	172.20	
10/00	205-13 TL WOODHOUSE M	4	48.42	193.68	
1/00	225/60R15 DUNLOP GT+4	14	47.41	663.74	

Total: **14599.5**

City of New Roads  
 Listing of Employees Interviewed

Name	Purchased Time	Rate Reimbursement	Received Reimbursement
Lynell Landry	Y	N	N
Ferry Johnson	N	N	N
Ellie Paul	Y	N	N
James Victoriano	Y	Y	N
David Aquilino	Y	Y	N
George Bourgeois	Y	Y	N
Ed Lake	Y	N	N
Russell Francois	Y	N	N
Mary Moore	Y	Y	N
James Belland	Y	Y	N
Calvin Foster, Jr.	Y	Y	N
Francis Young	Y	Y	N
Major Shackling	Y	Y	N
Edna Lewis	Y	N	Y

**City Of New York  
Tires Purchased For Undersized Vehicles**

DATE	DESCRIPTION	QTY	PRICE	AMOUNT	REMARKS
1/6/94	225/60R15 RADIAL GT+4	4	48.75	195.00	
1/6/94	225/60R15 RADIAL GT+4	4	53.18	212.72	
1/6/94	225/60R15 RADIAL	4	53.18	212.72	
1/26/94	185/60R13 RADIAL	4	43.60	174.40	
1/26/94	205/60R16 RADIAL	4	48.75	195.00	
1/26/94	225/60R15 RADIAL GT+4	6	48.75	292.50	
1/26/94	225/60R15 RADIAL GT+4	6	48.75	292.50	
4/13/94	225/60R15 RADIAL GT+4	30	48.75	1472.50	
5/5/94	225/60R15 RADIAL GT+4	6	48.75	292.50	
5/5/94	225/60R15 RADIAL GT+4	2	53.28	106.56	
5/5/94	225/60R15 RADIAL GT+4	4	48.75	195.00	
5/25/94	750-15 TL W/SPARE TIRE	3	50.54	151.62	
5/25/94	750-15 TL W/SPARE TIRE	2	34.51	69.02	
6/7/94	225/60R15 RADIAL GT+4	12	48.75	585.00	
6/28/94	750-15 W/SPARE TIRE	2	45.00	90.00	
6/28/94	215/60R15 HYPERGLIDE GS	2	45.76	91.52	
6/28/94	195/60R14 HYPERGLIDE	2	31.88	63.76	
7/18/94	195/60R14 HYPERGLIDE	2	31.70	63.40	
8/16/94	205/60R14 HYPERGLIDE	4	26.89	107.56	
8/16/94	225/60R15 RADIAL GT+4	12	48.75	585.00	
10/21/94	225/60R15 HYPERGLIDE	4	34.89	139.56	
10/21/94	195/60R14 HYPERGLIDE	4	31.85	127.40	
12/1/94	225/60R15 RADIAL GT+4	18	48.75	877.50	
12/1/94	225/60R15 RADIAL GT+4	6	51.28	307.68	
12/1/94	750-15 TL W/SPARE TIRE	4	40.18	160.72	
1/3/94	225/60R15 RADIAL GT+4	12	48.75	585.00	
1/17/94	225/60R15 W/SPARE TIRE AT	6	74.78	448.68	
1/17/94	750-15 TL W/SPARE TIRE	2	20.54	41.08	
1/17/94	225/60R15 RADIAL GT+4	4	48.75	195.00	
6/30/93	750-15 TL W/SPARE TIRE	4	46.18	184.72	
6/30/93	750-15 TL W/SPARE TIRE	2	24.54	49.08	
6/30/93	750-15 TL W/SPARE TIRE	2	28.54	57.08	
6/30/93	215/60R15 W/SPARE TIRE AT	4	66.65	266.60	
6/30/93	225/60R15 RADIAL GT+4	8	51.28	410.24	
6/30/93	225/60R15 RADIAL GT+4	24	48.75	1,170.00	
7/2/93	195/60R14 HYPERGLIDE	4	26.42	105.68	
11/16/93	225/60R15 RADIAL GT+4	8	48.75	390.00	
11/16/93	225/60R15 RADIAL GT+4	8	51.28	410.24	
11/16/93	225/60R15 RADIAL GT+4	12	48.75	585.00	
7/23/93	225/60R15 RADIAL GT+4	6	28.25	169.50	
7/23/93	225/60R15 RADIAL GT+4	3	53.28	159.84	
8/26/93	225/60R15 RADIAL GT+4	12	48.75	585.00	
8/26/93	750-15 TL W/SPARE TIRE	3	43.35	129.95	
8/26/93	215/60R15 W/SPARE TIRE AT	4	45.14	180.56	
9/18/93	750-15 TL W/SPARE TIRE	4	43.96	175.84	
9/18/93	750-15 TL W/SPARE TIRE	2	48.42	96.84	
9/18/93	750-15 TL W/SPARE TIRE	3	42.69	128.07	
11/6/93	225/60R15 RADIAL GT+4	6	47.40	284.40	
11/6/93	225/60R15 RADIAL GT+4	12	47.44	569.28	
1/28/93	750-15 TL W/SPARE TIRE	4	43.95	175.80	
1/28/93	750-15 TL W/SPARE TIRE	4	48.42	193.68	
1/28/93	225/60R15 RADIAL GT+4	14	47.11	659.54	

Total 14589.5

CITY OF NEW BRUNSWICK  
17" & 14" & SOME 10" TREE PURCHASES  
1994 & 1995

DATE	DESCRIPTION	NO. OF	NO. TREE	AMOUNT	THIS YEAR	THIS YEAR	DATE	CLASS
02/1/94	21578115 WYANDEE	311865	2	43.34	98.38			
02/01/94	21578115 WYANDEE	761894	4	43.34	188.56			
02/01/94	21578115 WYANDEE	305533	2	43.76	90.52			
02/01/94	21578115 WYANDEE	105788	4	86.12	344.48			
02/1/94	20578115 REDGATE	766433	4	31.86	128.20			
10/01/94	20578115 BAZEL	614781	4	43.68	174.76			
02/01/94	20578115 WYANDEE	105788	4	36.81	147.64			
02/01/94	20578115 WYANDEE	761894	4	36.89	147.96			
02/1/95	21578115 WYANDEE	121865	4	40.74	162.96			
10/01/94	21578115 WYANDEE	711894	4	36.82	147.68			
02/01/94	21578115 WYANDEE	181793	2	32.68	65.36			
11/01/94	21578115 WYANDEE	761894	2	25.78	31.48			
			40		1499.8	0.00	0.00	0.00

MAJOR & DUCOTE

Chartered Public Accountants

2298

10000124 10  
PAUL P. MAJOR, CPA (NY)  
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JAMES H. DUCOTE, CPA (NY)  
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June 21, 1987

City of New Bruns  
New Bruns, New Jersey

We were engaged to provide certain consulting services with potential irregularities regarding tire purchases by you and their reimbursement to, the City for the period March 21, 1987.

The purpose of the engagement is to assist the City of New Bruns in determining:

- (1) whether tires were purchased by the City for resale to, or use by third parties, and if so, to what extent.
- (2) whether, and to what extent payments were received for the resale of tires purchased by the City for use by third parties, and if so, whether the amounts were timely deposited in the City's depository accounts.
- (3) the identity of the persons involved in (1) and (2) above and the extent of their involvement.

We examined supporting documentation such as invoices in the vendor file, statements from Simple Simon, Inc. and transactions recorded in the City's general ledger for discrepancies between the City of New Bruns and Simple Simon, Inc. to determine total tire purchases by the City during the period January 1, 1986 through March 31, 1987. We also examined purchase orders and requisitions orders for evidence of authority, approval and identity of the vehicles for which the tire purchases were made. We also interviewed several employees that we identified from the above document examinations and from observations and inquiry as probably having information concerning the purchase of tires for themselves or other employees.

Several requests for statements from Simple Simon, Inc. showing purchases and payments made in 1986 and 1987 were denied by Simple Simon, Inc. The City employees interviewed were either not employed during 1986 and/or 1987 or had no recollection of specific as to when tires were purchased nor reimbursement made for that period of time. Accordingly, the findings from our procedures were inconclusive with regards to the years 1986 and 1987.

We categorized the total tire purchases identified into three categories, as follows:

- (1) Tire purchases for use on City-owned vehicles as shown on Schedule B-1 attached.
- (2) Tire purchases for use on vehicles owned by third parties as shown on Schedule B-2 attached.
- (3) Tire purchases for use on unclassified vehicles as shown on Schedule B-3 attached.

Schedule B-3 is a list of tire purchases for which invoices were found and had