

STATE OF LOUISIANA LEGISLATIVE AUDITOR

Village of Grease Tate
Grease Tate, Louisiana

September 11, 1997



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Audit Resolution Report

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Legislative Auditor

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VILLAGE OF GROSSE TETE
Grosse Tete, Louisiana

Audit Resolution Report
Dated September 3, 1997

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 Baton Rouge office of the Legislative Auditor and at the office of the parish clerk of court.

September 11, 1997

Village of Grease Tide
Grease Tide, Louisiana

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September 3, 1997

**HONORABLE FRANCIS C. THOMPSON, CHAIRMAN,
 AND MEMBERS OF THE LEGISLATIVE
 AUDIT ADVISORY COUNCIL,
 Baton Rouge, Louisiana**

Transmitted herewith is our report on the examination of the Village of Grosses Teles (Village). Our examination was conducted in accordance with Title 24 of the Louisiana Revised Statutes and was performed to determine whether the village has taken appropriate action in response to findings cited in the report dated June 17, 1997, issued by Prévost, Senter, Hooper & Alfred, Certified Public Accountants.

The accompanying report includes unresolved audit findings. We will continue to monitor those audit findings until management resolves the findings.

Copies of this report have been delivered to the mayor and attorney of the Village of Grosses Teles and other authorities as required by state law.

Respectfully submitted,

Daniel G. Kyle, CPA, CFE
 Legislative Auditor

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Louisiana Report

VILLAGE OF GROSSE TETE
Grosse Tete, Louisiana

BACKGROUND AND METHODOLOGY

Provost, Sabin, Hager & Albert, Certified Public Accountants, issued an audit report dated June 17, 1997, on the financial statements of the Village of Grosse Tete (village) for the year ended December 31, 1996. The audit included several findings relating to traffic tickets and free sheets for police department employees.

We visited the village to determine whether appropriate action was taken to correct the matters included in the report. Our procedures consisted of the following: (1) examining selected village records; (2) interviewing certain employees of the village; (3) reviewing applicable Louisiana laws; and (4) making inquiries to the extent we considered necessary to achieve our purpose.

LEGISLATIVE AGENCY

VILLAGE OF GROSSE TETE Grosse Tete, Louisiana

CONCLUSIONS

Based on the results of the procedures performed during our visit to the village, we conclude that management of the village has taken the following steps to resolve the findings contained in the report dated June 17, 1997:

1. The mayor and chief of police informed us that police officers no longer collect money for traffic tickets.
2. The chief of police informed us that he no longer dismisses fines on traffic tickets.
3. The utility clerk accounts for the numerical sequence of all traffic tickets.
4. The police department employees now prepare time sheets.

Management of the village has not accounted for the missing traffic tickets. From 1988 to June 30, 1997, there are 143 unaccounted for traffic tickets. As of the date of our visit on September 3, 1997, the mayor has not made any efforts to locate these tickets.

As we analyzed the findings contained in the Provost, Saitta, Harper & Afford report, the following continuing matters relating to traffic tickets came to our attention:

1. Controls over issuing traffic ticket books to police officers need to be improved.
2. Traffic violations are not reported to the Louisiana Department of Public Safety and Corrections, Public Safety Services (Office of State Police).
3. Minutes of mayor's court are not maintained.

The Findings and Recommendations section of this report provides details for our conclusions for the continuing matters relating to traffic tickets.

LEGISLATIVE AUDIT

VILLAGE OF GROSSE TETE Grosse Tete, Louisiana

FINDINGS AND RECOMMENDATIONS

Tickets Not Accounted For

Management of the village has not accounted for the missing traffic tickets. From 1989 to June 30, 1997, there are 143 unaccounted for traffic tickets. The traffic tickets were issued to the village police department; however, the tickets were never turned in to the village as issued citations and the chief of police cannot locate the tickets. Therefore, we cannot determine whether citations have been issued or tickets have been lost or voided.

As of the date of our visit on September 3, 1997, the mayor had not made any efforts to locate these outstanding tickets. The chief of police stated that in addition to giving Grosse Tete police officers ticket books, he also gave ticket books to auxiliary police officers and parish sheriff deputies. The chief of police said that the traffic tickets cannot be accounted for because they are either lost or the people that were issued the ticket books no longer live in the area and he does not know how to get in touch with them.

Controls Over Traffic Ticket Books

Need Improvement

Traffic ticket books were issued to police officers without first accounting for the previously issued books. Also, traffic ticket books were issued to individuals not employed by the village police department. Good controls over traffic ticket books require that they be issued only to a police officer after the previously issued traffic ticket book has been accounted for.

The mayor issues traffic ticket books to police officers and records the ticket numbers issued and the name of the police officer receiving the tickets. Although the utility clerk accounts for the numerical sequence of all traffic tickets, the mayor does not verify with the utility clerk that the police officer requesting a traffic ticket book has turned in all traffic tickets from the previously issued book. Issuing traffic ticket books in this manner results in traffic tickets not being accounted for timely.

We were informed that Brian Chambers and Irving Danville, who are not employees of the village or village police department, were issued traffic ticket books. As of the date of our visit on September 3, 1997, we were informed that Mr. Chambers had two outstanding tickets from one traffic ticket book and 16 outstanding traffic tickets from another book. Mr. Danville had 12 outstanding traffic tickets from one ticket book. Issuing traffic ticket books to unauthorized individuals exposes the village to unnecessary risk.

LEGISLATIVE AUDITOR

Village of Grease Teta Grease Teta, Louisiana Findings and Recommendations (Continued)

Management of the village should (1) immediately retrieve the traffic ticket books from Brian Chambers and Irving Darville and inform them in writing that they should no longer perform any police duties on behalf of the village, (2) issue traffic ticket books to a village police officer only after the previously issued traffic ticket book issued to that police officer has been accounted for, and (3) include on the record of traffic tickets issued the date of issue, signature of the police officer receiving the traffic ticket book, and signature of the person issuing the traffic ticket book.

Need to Report Traffic Violations

Traffic violations are not reported to the Louisiana Department of Public Safety and Corrections as required by state law. Louisiana Revised Statute (R.S.) 32:389(C) requires that the village keep a full report of every case in which a person is charged with a traffic violation and send the report to the Department of Public Safety and Corrections, Public Safety Services (DPS). The village shall send the report not later than thirty days after the date of each person's conviction or forfeiture of his bail or the final disposition of his case.

The village clerk informed us that she was not aware of this requirement. Failure to report these violations to DPS may result in inaccuracies in the offenders' driving records and is a violation of state law.

Management of the village should comply with state law and report all appropriate traffic violations to DPS. In addition, management of the village should contact the department to determine what action should be taken for previous unfiled reports.

Need for Court Minutes

Minutes of mayor's court are not maintained as required by state law. R.S. 33:442 requires that the mayor keep a perfect record of all cases tried in his mayor's court. Without minutes of the proceedings of the mayor's court, there is no record of the details of the court's ultimate resolution of violations and the reasons for waivers and reductions in fines.

Court minutes should be maintained to record the details of the court's disposition of each violation.
