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Release Date JUL 07 1999

April 7, 1999

Honorable Louis Congemi
Mayor
City of Kenner
1801 Williams Boulevard
Kenner, Louisiana 70062

Dear Mayor Congemi:

The purpose of this letter is to describe the allegations, summarize the investigative procedures performed, and communicate our findings regarding the alleged theft by a former City of Kenner employee, the Museum Administrator of the Community Services Department.

INTRODUCTION

The alleged theft was discovered internally by the Director of the Community Services and Finance Departments. The employee involved admitted the theft through a signed affidavit and was terminated from employment on March 3, 1999. However, no specific amounts were discussed.

Prior to July 1998, various other employees of the Community Services Department were responsible for accounting and had access to the museum cash receipts. Internal controls appeared to be functioning appropriately due to an adequate segregation of duties.

Additionally, the financial statements for those periods were audited in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-133 "Audits of State and Local Governments". The general-purpose financial statements and the combining and individual fund and account group financial statements of the City of Kenner were audited in accordance with these standards.

In July 1998 the then Director of the Community Services Department was promoted to Deputy CAO and physically moved from the Community Services Department to the City Hall Complex. The Department operated through mid-September without a Director overseeing day to day operations. At that time, the current Director was

appointed; however, he continued to assist in transition duties by giving assistance to the person who was appointed to replace him as Director of the Community Development Department.

After the current Director assumed his position in the Community Services Department, he met with each employee of the Department to discuss their duties and responsibilities. After these employee meetings and when his review of day to day operations of the policies and procedures of the Department was complete, the possible employee theft of cash receipts at the museums in Rivertown came to light in early January 1999.

The Finance Director reviews on a monthly basis, the year to date revenues for each museum compared to the budgeted amount for the year. Deposits were made through the end of August 1998. Due to the fact that the budgeted revenues are relatively small, (i.e. \$73,000 for all Museums for the fiscal year), it wasn't until the December monthly review that the year to date actual revenues compared to budgeted amounts analysis by the Finance Director revealed that deposits had decreased significantly, pointing to a potential problem.

In July 1998, the Museum Administrator informed the staff members who reported to him that a change in procedures was being instituted. He informed the staff that he would be responsible for making the daily deposits of museum admission receipts. Deposits were made for July and August 1998. However, beginning in September 1998 there were no bank deposits of the museum group sales and daily admissions receipts. At this point, the internal controls were no longer in place and the Museum Administrator began collecting the daily receipts (both cash and checks) from the museums. The internal controls that had previously been in place included a separation of duties from the perspective that one employee was responsible for accounting for cash receipts and preparing the deposit ticket. Another employee was responsible for making the deposit at the Finance Department and returning the deposit ticket to the other employee for inclusion in the cash receipts records. Because the duties were segregated, the opportunity for any single individual to misappropriate cash and/or checks was minimized since it would have taken at least two employees in cooperation with each other to perpetrate any potential internal theft.

Due to these facts and circumstances, we have focused our investigation on the time period from July 1998 through February 1999.

METHODOLOGY

The approach of our investigation focuses on the reconstruction of admissions and cash receipts records from documentation that currently exists in the files of the Community Services Department. We did not use statistical or any other sampling techniques to estimate amounts. In cases where duplicate or similar information was available from several sources, we reconciled documents from various sources to recreate data as accurate as possible.

Additionally, we have included information from the Finance Department regarding the actual deposits of cash and checks made during the period from July 1998 through February 1999. Deposits were made in July and August 1998. However, no deposits were made for September through December 1998. Beginning in January 1999, the Director of the Community Services Department required the re-institution of procedures that had been in place for depositing cash and checks received for museum group sales and admissions. At that time, the former Museum Administrator was relieved of all responsibilities for deposits of receipts. The responsibility for accounting for and preparing daily cash/check deposits was assigned to the Program Administrator.

ALLEGATION

It is alleged that the terminated Museum Administrator misappropriated certain cash receipts for his personal benefit.

During the course of our investigation, several employees of the Community Services Department informed us of the alleged practice of the former Museum Administrator to utilize cash from the cash drawers to purchase necessary supplies.

PROCEDURES PERFORMED

With the documentation currently existing in the files and records of the Community Services and Finance Departments, we reconstructed schedules of museum admissions and cash receipts records for the period from July 1, 1998 through February 28, 1999. Our analysis included group and individual ticket sales, sales of passes as well as coupon sales. Records did not exist for each day the museums were open during the period. However, we were able to reconstruct a significant portion of the days the museums were open during this time frame. Table 1 lists the days for which we were able to reconstruct detailed information.

DAYS FOR WHICH DETAILED INFORMATION ON ADMISSIONS/SALES WAS AVAILABLE							
TABLE 1							
	Mardi Gras	Science Center	Toy Train	Wildlife & Fisheries	Saints	Planetarium	Welcome Center
July 98	7/21-7/25	7/7-7/25	Complete	7/7-7/11 7/22-7/25	None	7/7-7/25	Complete
August 98	None	8/1 8/11-8/29	Complete	None	None	8/1 8/11-8/29	Complete
Sept. 98	Complete	None	Complete	None	None	None	Complete
October 98	10/26- 10/31	None	Complete	10/13-20 10/22-24	10/27- 10/31	None	Complete
Nov 98	Complete	None	Complete	11/11-27	Complete	None	Complete
Dec 98	Complete	None	Complete	12/1,5,10- 12,18-23	Complete	None	Complete
Jan 99	Complete	Complete	Complete	Complete	Complete	Complete	Complete
Feb 99	Complete	Complete	Complete	Complete	Complete	Complete	Complete

All museums were closed on Sundays and Mondays during the period. Table 2 lists the days (other than Sundays and Mondays) the museums were closed during this period for holidays and construction.

DAYS ON WHICH THE MUSEUMS WERE NOT OPEN FOR ADMISSIONS							
TABLE 2							
	Mardi Gras	Science Center	Toy Train	Wildlife & Fisheries	Saints	Planetarium	Welcome Center
July 98	7/3 & 4	7/3 & 4	7/3 & 4	7/3 & 4	7/3 & 4	7/3 & 4	7/3 & 4
August 98	None	None	None	None	Closed all month	None	None
Sept. 98	9/12, 26 & 29	9/12, 26 & 29	9/12, 26 & 29	9/12, 26 & 29	Closed all month	9/12, 26 & 29	9/12, 26 & 29
October 98	None	None	None	None	Closed all month	None	None
Nov 98	11/26	11/26	11/26	11/26	11/26	11/26	11/26
Dec 98	12/24 & 25	12/24 & 25	12/24 & 25	12/24 & 25	12/24 & 25	12/24 & 25	12/24 & 25
Jan 99	1/1	1/1	1/1	1/1	1/1	1/1	1/1
Feb 99	2/16	2/16	2/16	2/16	2/16	2/16	2/16

We reconstructed museum admissions and revenues for the days for which data was available. For the judgmentally selected months of July and October 1998, we performed detail testing by tracing all group attendances and sales to supporting documents. These documents included the Rivertown Group Confirmations that were supported by copies of the actual checks received from the groups upon their arrival, the Recap sheets by day by Museum and the Monthly Summary Reports. In many instances, copies of the deposit tickets were also available. We also traced museum attendance to the daily logs detailing admissions kept by the individual museums. Daily Admission Logs were not available for every museum for every day.

This process of reconstructing admissions and revenues for July and October 1998 permitted us to reconcile summary information to detailed daily information. There were no exceptions noted in this process.

For the entire period including July 1998 through February 1999, we traced the Recap of the Group Confirmations to the deposit worksheets (available for the entire period except July) and to the Recap of deposits by day by museum to the Monthly Summary Reports for group sales. In this case as well, the detailed information and the summaries reconciled with no exceptions.

It should be noted that the Saints Hall of Fame, Inc. operates the Saints Hall of Fame Museum, and is entitled to the admission receipts in accordance with the terms of an operating agreement with the City of Kenner. The receipts collected on a daily basis at the Hall of Fame are deposited directly into the bank account of the Hall of Fame. Each

month, the City writes a check to the Saints Hall of Fame to reimburse that organization for their share of group sales transactions collected at the Welcome Center and/or Exhibition Hall. During the period from July through February, our analysis includes receipts for group sales, including the Hall of Fame. All group sales receipts were collected at the Welcome Center and/or Exhibition Hall and were a part of the collections that were to be deposited by the terminated employee. Our analysis does not include the Individual tickets, passes and coupon sales transactions at the Hall of Fame Museum for the period, since those receipts continued to be collected at the Hall of Fame and deposited directly into their own bank account.

Similarly, Mike Sciavicco, the owner and operator of Mike's Train Shop has an agreement with the City of Kenner to operate the Toy Train Museum. All receipts collected at the Toy Train Museum are deposited by Mike Sciavicco in his business account. At the end of each month, Mr. Sciavicco is responsible for accounting for the admissions and revenues and remitting that amount to the City of Kenner in accordance with the terms of the agreement. Therefore, similarly to the Saints Hall of Fame, group sales receipts for the Toy Train Museum were included in our analysis since they were a part of the collections at the Welcome Center and/or Exhibition Hall that were supposed to be deposited by the terminated employee. Our analysis does not include the Individual tickets, passes and coupon sales at the Toy Train Museum for the period, since those receipts continued to be collected and deposited by Mike's Train Shop.

Table 3 summarizes the reconstructed income amounts for the days in the period for which information was available. As discussed in the paragraphs above, we have included group sales (and excluded individual tickets, passes and coupon sales) for the Saints Hall of Fame and Toy Train Museum. All categories of revenue have been included for all the other museums operated in Rivertown by the City of Kenner.

SUMMARY OF RIVERTOWN MUSEUM REVENUES RECONSTRUCTED FOR THE PERIOD 7/1/98 THROUGH 2/28/99 TABLE 3					
	GROUP INCOME	MUSEUM PASSES	INDIVIDUAL TICKETS	COUPON SALES	TOTAL
Mardi Gras	\$ 11,467	\$ 3,982	\$ 3,363	\$ 117	\$ 18,929
Native American	7,448	*	*	*	7,448
Saints	3,466	-	-	-	3,466
Science Center	6,219	740	679	18	7,656
Toy Train	2,496	-	-	-	2,496
Wildlife	6,202	2,406	2,743	46	11,397
*	Please note that passes, individual tickets and coupon sales for the Native American Center are reported with the Wildlife Museum amounts.				
Planetarium	7,567	-	965	-	8,532
Observatory	-	-	53	-	53
Exhibition Hall	-	2,022	13	-	2,035
TOTAL	\$ 44,865	\$ 9,150	\$ 7,816	\$ 181	\$ 62,012

In order to calculate the alleged unlocated amount, we must reduce the above recalculated revenues of \$62,012 by the actual deposits made with the Finance Department and recorded in the City of Kenner's records for July 1998 through

February 1999. Additionally, on the day the former Museum Administrator was terminated, he returned 115 checks totaling \$24,187 that he had been holding. These checks were made payable to the City of Kenner and were deposited in the City of Kenner's bank account on March 5, 1999. These checks were dated during the period from July 1998 through February 1999. Based on detailed information available in the Community Services Department, we were able to identify the source of the \$24,187. Table 4 details these revenues.

DETAIL OF 115 CHECKS TOTALLING \$24,187 DATED FROM JULY 1998 THROUGH FEBRUARY 1999 MADE PAYABLE TO THE CITY OF KENNER TURNED OVER TO THE CITY BY FORMER EMPLOYEE AT TERMINATION TABLE 4	
Group Sales	\$ 20,905
Children's Castle	532
Mike's Train Shop Monthly Payments	945
Museum Rentals	1,025
Miscellaneous (Presumed these receipts were related to sales of Museum passes, Individual tickets and coupon sales)	780
TOTAL	\$ 24,187

In addition to the above checks totaling \$24,187 that were written to the City of Kenner and dated between July 1998 and February 1999, 52 checks totaling \$1,800 dated from October 1991 through July 1992 were found in the former employee's office. The City of Kenner also deposited these checks on March 5, 1999. Due to the relatively small amount (\$1,800) of the 52 checks and the 10-month period over which they were spread, testing procedures did not uncover these unlocated funds in the past.

Due to the age of the checks, some were returned by the respective banks on which they were written. The City is pursuing the re-issuance of those checks.

Subsequently, on April 7, 1999, the former Museum Administrator returned 44 checks totaling \$10,199.25. Based on information available in the Community Services Department, we were able to identify the source of these checks. Table 5 details these revenues.

DETAIL OF 44 CHECKS TOTALLING \$10,199 DATED FROM SEPTEMBER 1998 THROUGH JANUARY 1999 MADE PAYABLE TO THE CITY OF KENNER TURNED OVER TO THE CITY BY FORMER EMPLOYEE ON 4/7/99 TABLE 5	
Group Sales	\$ 7,874
Mike's Train Shop Monthly Payments	1,994
Miscellaneous (Presumed these receipts were related to sales of Museum passes, Individual tickets and coupon sales)	331
TOTAL	\$ 10,199

Additionally, some deposits were made for the period from July through September with the City of Kenner Finance Department. Table 6 details receipts by Museum for that period as recorded in the City's records by the Finance Department.

ACTUAL DEPOSITS BY MUSEUM JULY 1998 THROUGH FEBRUARY 1999 MADE WITH THE CITY OF KENNER FINANCE DEPARTMENT TABLE 6	
Mardi Gras Museum	\$ 5,101
Native American	1,605
Science Center	2,178
Wildlife Museum	2,356
Planetarium	2,215
Welcome Center	2,228
TOTAL	\$ 15,683

We were told by several Community Services Department employees that it was the practice of the former Museum Administrator to utilize cash from the cash drawer to purchase supplies for the museums. However, there were no receipts to document the alleged purchases.

FINDINGS

Based on the above enumerated procedures, the reconstructed unlocated amount related to museum group sales and daily admissions for the period from July 1998 through February 1999 can be estimated as follows:

CITY OF KENNER RIVERTOWN MUSEUMS UNLOCATED MUSEUM REVENUES RECONSTRUCTED FOR THE PERIOD JULY 1998 THROUGH FEBRUARY 1999	
Reconstructed Museum Revenues (TABLE 3)	\$62,012
LESS:	
Checks deposited for Group Sales (TABLE 4)	20,905
Checks deposited for Miscellaneous Sales (TABLE 4)	780
Checks deposited for Group Sales (TABLE 5)	7,874
Checks deposited for Miscellaneous Sales (TABLE 5)	331
Deposits with the Finance Department (TABLE 6)	15,683
UNLOCATED AMOUNT	\$16,439

Further, due to the fact that there was no documentation to support any purchases of supplies with funds from the cash drawer, we were unable to reconstruct supply costs. Any supplies that could have been documented would have reduced the unlocated amount. However, as detailed in the methodology section of our report, we have not estimated any unknown amounts and have not reduced the unlocated amount.

ALLEGATION

The former Museum Administrator was also responsible for the Young Astronaut Program. It has been alleged that funds have been misappropriated in connection with this program.

PROCEDURES PERFORMED

With the documentation currently existing in the files and records of the Community Services and Finance Departments and at Rada's World of Travel, we reconstructed schedules of cash receipts and disbursements for the period from July 1, 1998 through February 28, 1999. Our investigation included program registration and optional trip fees and costs.

The Young Astronaut Program offers two optional trips per year—a one-day Houston trip at Thanksgiving and a six-day Washington, D.C. trip at Easter. Checks to cover trip registration fees were made payable to Rada's World of Travel. Similarly, checks to cover trip costs were disbursed by Rada's World of Travel.

Program Registration

For the 1998-1999 Young Astronaut Program year, which runs from September 1, 1998 through August 31, 1999, 135 participants registered. The registration fees were \$60 for new participants and \$50 for returning participants. Of the 135 registrations, 3 were complimentary (no fee), 121 were verified with check or money order copies, 10 were cash, and 1 was a check that was claimed by the writer to have never cleared. The total amount of registration fees (\$7,610) was compared to the cash receipts of the City.

Houston Trip

The fees for the one-day Houston trip to visit Space Center Houston were \$140 for children and \$150 for adults and included round-trip airfare. Fifty-one participants flew and eleven drove to Houston for the tour. The fees for the driving participants are not known. All fees for flying participants were verified with check copies or charge receipts with the exception of \$320. The location of this sum is unknown.

Costs of the Houston trip were compared, when possible, with invoices from the locations visited. Rada's had issued a check to the former Museum Administrator in the amount of \$915 for Space Center Houston ticket costs, tips, etc. Although an invoice for Space Center Houston tickets was not available for examination, the estimated cost based on published rates was \$639, the difference of \$276 being unaccounted for.

It is our understanding that the fees for the Houston trip were intended to be sufficient to cover the costs of the trip. Our investigation indicates that the City paid for IMAX tickets (\$415), lunch (\$169), and round-trip airfare for four additional individuals (\$376) for a total of \$960.

Washington Trip

According to City records, there were 29 participants on this trip plus 7 staff and 2 staff children for a total of 38 people (16 children and 22 adults). The total amount collected for this trip was \$16,851. Fees for the Washington, D.C. trip were based on room accommodations as follows:

2 people/room = \$668/person

3 people/room = \$558/person

4 people/room = \$548/person

Costs of the Washington trip were compared, when possible, to invoices from the locations visited. Rada's issued checks for most of these costs including various tickets that were never obtained. A total of \$2,112 was advanced to the former employee. Two checks were written directly to the former Museum Administrator totaling \$1,237. An additional check for \$875 was written to another City of Kenner employee and turned over to the former Administrator. This fact was acknowledged in the former employee's affidavit.

As with the Houston trip, it is our understanding that the fees for the Washington trip were to be sufficient to cover the costs of the trip. Our examination indicates that the City paid the deposit on the airfare (\$2,000), the airfare and lodging of the former employee to set up the trip (\$442) and the balance of the lodging costs in Washington (\$6,231) for a total of \$8,673.

FINDINGS

Program Registration

Our findings indicate that all registration fees were deposited with the City except for \$13. Adding to these fees were 3 deposits on November 30 by the former Museum Administrator totaling \$2,600. The origin of these deposits cannot be determined. From the monies on deposit, the City has paid for normal supplies and services of the program.

Houston Trip

More than \$320 of Houston trip fees paid by participants cannot be located. Additionally, approximately \$276 of the \$915 advanced to the former Museum Administrator for the Houston trip from monies on deposit at Rada's cannot be located. The City paid \$960 of trip expenses without reimbursement.

Washington Trip

\$2,112 advanced to the former Museum Administrator for the Washington trip from monies on deposit at Rada's cannot be located. The City has paid \$3,402 of trip expenses without reimbursement. As of February 22, 1999, the City had \$5,944 on deposit for the Young Astronaut Program yet had not paid the \$6,231 balance of the Washington lodging costs.

Summary of unlocated amounts related to the Young Astronaut Program

Unlocated program registration fees	\$ 13
Unlocated Houston trip fees	320
Unlocated Houston trip advance	276
Unlocated Washington, D.C. trip advance	<u>2,112</u>
Total Unlocated Amounts	<u>\$2,721</u>

ALLEGATION

After the termination of the former Museum Administrator, the Director of the Community Service Department instructed employees to search the offices throughout Rivertown for any cash, checks and any other relevant documentation. In the course of this search, employees located Mastercard credit card bills addressed to Dons Seafood, Inc. c/o Clem Roux at 405 Williams Blvd. Kenner, LA 70062. It is alleged that this account originally belonged to Don Schwab and that the former employee had begun utilizing the account for his personal purposes. Employees of the Community Service Department were able to relate out of town charges with dates that the former employee was out of town in the same location. Based on a BOL MasterCard statement dated 4/1/99, the balance on that account was \$3,572.22.

PROCEDURES PERFORMED

We were unable to perform any procedures related to this account. Bank policies and procedures prohibit any disclosures to third parties. An exception to this rule is disclosures made to law enforcement agencies in connection with official investigations.

FINDINGS

Due to the bank regulations, we were unable to perform any procedures and therefore have no findings in this regard.

ALLEGATION

As mentioned above, after the termination of the former Museum Administrator, Community Services Department employees were instructed to search the offices throughout Rivertown for any cash, checks and any other relevant documentation. In the course of this search, employees located a bank statement from Hibernia Bank addressed to Louisiana Toy Train Museum, 519 Williams Blvd., Kenner, LA 70062. It is alleged that this account originally belonged to Don Schwab and that the former employee may have begun utilizing the account for his personal purposes. The only bank statement available was for the month of November 1996 which disclosed no activity other than service charges. The balance on deposit at 11/30/96 was \$4,456.80.

PROCEDURES PERFORMED

We were unable to perform any procedures related to this account. Bank policies and procedures prohibit disclosures to third parties. An exception to this rule is disclosures made to law enforcement agencies in connection with official investigations.

We should note however, that we confirmed with the Finance Director that this is not a City of Kenner bank account. An employee of the Community Services Department further confirmed that this account does not belong to Mike Sciavicco or Mike's Train Shop.

FINDINGS

Due to the bank regulations, we were unable to perform any procedures and therefore have no findings in this regard.

ALLEGATION

It is alleged that the former Museum Administrator misappropriated the funds from after hours events held at various locations throughout Rivertown, and that this misappropriation may have been taking place throughout his entire period of employment with the City of Kenner.

PROCEDURES PERFORMED

After a thorough search for records and other documentation, the Community Services Department employees were unable to locate any calendars or other documentation of museum bookings for after hours events. The employees further told us that the procedure established by the former Museum Administrator required that all bookings for after hours events be made directly with him. No other employees of the Community Services Department were authorized by the Museum Administrator to take bookings or arrange events and there were no published price lists for bookings of specific facilities.

We inquired regarding the burglar alarm systems and whether the company which monitors the alarm systems could reconstruct after hours times when the alarms were disarmed and tie those times to a particular employee alarm code. In fact, employees who reported to the former Museum Administrator told us that they were specifically instructed by the former employee (who was at that time their supervisor) to all utilize the same alarm code. Due to this fact, it was not possible to reconstruct any specific times when any museum alarms were disarmed by any particular individual. We also confirmed that the former employee had access to all the keys of all the Museums from the inception of his employment in 1991.

FINDINGS

Due to these facts and circumstances, we were unable to reconstruct any potential unlocated revenues associated with after hours bookings of the Rivertown facilities. We should note however, that revenues associated with some events were deposited with the Finance Department.

ALLEGATION

Employees of the Community Service Department informed us that the former Museum Administrator informed them that an individual named Jason Dean was the caterer for the after hours bookings for the Rivertown facilities. Questions were raised regarding Jason Dean and whether he was in business with the former employee or was a fictitious vendor.

PROCEDURES PERFORMED

We inquired of the Finance Director whether the City of Kenner had issued any checks to Jason Dean for any of the alleged catering services. In fact, the City of Kenner has never issued any checks to Jason Dean.

We also inquired of the Code Enforcement Department whether Jason Dean had an occupational license to perform catering services in the City of Kenner. In fact, there is no occupational license in this name. Thinking that possibly Dean's Deli might bear some relationship to Jason Dean, we also inquired of the Code Enforcement Department regarding the person named on the occupational license for the deli. The name of Jason Dean does not appear in the Code Enforcement Department records for the license for Dean's Deli.

Further we searched telephone directories available on the Internet for the entire metro area for Jason Dean and found no entries. Similarly, we searched for catering businesses under the name of Jason and/or Dean and were unable to locate any listings.

FINDINGS

Since our investigative procedures reached dead ends, we are unable to provide any information as to the legitimacy of this possible catering vendor.

OTHER ISSUES FOR CONSIDERATION

- The City of Kenner has an insurance policy covering employee dishonesty/theft. The deductible amount is \$10,000 and the maximum recoverable amount is \$100,000. We recommend that the City consult with the City Attorney regarding notification of the insurance company of the loss and initiate the documentation required to file a claim.
- In accordance with Louisiana Revised Statutes 24:513 as cited in the LOUISIANA GOVERNMENTAL AUDIT GUIDE (the Guide) published jointly by the Louisiana Legislative Auditor and the Society of Louisiana Certified Public Accountants, the City should immediately notify the Legislative Auditor in writing of the fraud event. Further, in accordance with page 78 of the Guide, in addition to notifying the Louisiana Legislative Auditor, "...the appropriate enforcement agency, including the local district attorney and sheriff..." should also be notified. We recommend that the City Attorney be consulted in connection with the required notifications of the Legislative Auditor, District Attorney and Sheriff.

Once you have had the opportunity to read our letter, we would be pleased to discuss any questions or concerns that may arise. Please call me at your earliest convenience.

It has been our pleasure serving you.

Sincerely,



Philip W. Rebowe, CPA, CFE, CFSA