

# LEGISLATIVE AUDITOR

## STATE OF LOUISIANA

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## LASALLE PARISH SHERIFF

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AUDIT REPORT  
ISSUED APRIL 14, 2004

**LEGISLATIVE AUDITOR  
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POST OFFICE BOX 94397  
BATON ROUGE, LOUISIANA 70804-9397**

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April 14, 2004


**HONORABLE CARL SMITH**  
**LASALLE PARISH SHERIFF**  
Jena, Louisiana

We have audited certain transactions of the LaSalle Parish Sheriff in accordance with Title 24 of the Louisiana Revised Statutes. Our audit was performed to determine if fines, cash bonds, restitution payments, and fees were properly accounted for and deposited into the sheriff's office bank accounts.

Our audit consisted primarily of inquiries and the examination of selected financial records and other documentation. The scope of our audit was significantly less than that required by *Government Auditing Standards*; therefore, we are not offering an opinion on the LaSalle Parish Sheriff's financial statements or system of internal control nor assurance as to compliance with laws and regulations.

The accompanying report presents our finding and recommendations as well as management's response. Copies of this report have been delivered to the Honorable J. Reed Walters, District Attorney of the Twenty-eighth Judicial District; Mr. Donald W. Washington, United States Attorney for the Western District of Louisiana; and others as required by state law.

Respectfully submitted,

  
Grover C. Austin, CPA  
First Assistant Legislative Auditor

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During the period September 2002 to February 2004, we identified at least \$54,649 collected by the LaSalle Parish Sheriff that was not deposited into the sheriff's office bank accounts. These collections were the result of traffic fines, cash bonds, restitution payments, and misdemeanor probation fees. Mr. John Joiner, former court bailiff at the sheriff's office, admitted to personally using and not replacing the collections.

As the court bailiff since 1998, Mr. Joiner was responsible for collecting traffic fines, cash bonds, restitution payments, and misdemeanor probation fees. He accepted the payments by mail or in person at the sheriff's office. He was responsible for preparing a report of payments received, preparing the deposit, and taking the deposit to the bank. Mr. Joiner provided the Twenty-eighth Judicial District Attorney copies of the reports of payments received to ensure the offenders received credit for the payment. Mr. Joiner confirmed the reports of payments received were an accurate record of money he collected.

Mr. Joiner admitted to employees of the sheriff's office he began taking money from the sheriff's office in 1998. The sheriff's office maintained bank deposit records back to 1998; however, before September 2002, the records did not provide enough detail to determine the amount of missing cash. In September 2002, the sheriff's office established two separate bank accounts for misdemeanor probation fees and traffic fines to provide improved accountability of deposited funds.

We compared the bank deposits Mr. Joiner made with the reports of payments received prepared by him. We determined at least \$54,649 collected by Mr. Joiner was not deposited into the sheriff's office bank accounts during the period September 2002 to February 2004.

In three separate interviews, two with sheriff's office employees and one with a representative of the legislative auditor, Mr. Joiner admitted responsibility for the missing funds. Mr. Joiner was terminated after the first admission to employees of the sheriff's office on February 12, 2004. In an interview on February 27, 2004, Mr. Joiner stated he used the money for personal expenses such as gifts, monthly expenses such as electricity and water, furniture, a \$3,000 down payment on a 2004 GMC truck, vehicle loan payments, a television, credit card payments, and his home mortgage. While searching for deposit records in Mr. Joiner's desk at the sheriff's office, a representative of the sheriff's office found several postal money order receipts payable to Bank of America, all in even amounts ranging from \$300 to \$700. Mr. Joiner stated the money orders were purchased with cash from the sheriff's office to make loan payments on a van he purchased.



This report has been provided to the District Attorney for the Twenty-eighth Judicial District of Louisiana and United States Attorney for the Western District. The actual determination as to whether an individual is subject to formal charge is at the discretion of the district attorney or the United States Attorney.<sup>1</sup>

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<sup>1</sup> **R.S. 14:67** provides, in part, that theft is the misappropriation or taking of anything of value which belongs to another, either without the consent of the other to the misappropriation or taking, or by means of fraudulent conduct, practices, or representations.

**R.S. 14:134** provides, in part, that malfeasance in office is committed when any public officer or public employee shall (1) intentionally refuse or fail to perform any duty lawfully required of him, as such officer or employee; or (2) intentionally perform any such duty in an unlawful manner; or (3) knowingly permit any other public officer or public employee, under his authority, to intentionally refuse or fail to perform any duty lawfully required of him, or to perform any such duty in an unlawful manner.

**18 U.S.C. §1341** Whoever, having devised or intending to devise any scheme or artifice to defraud, or for obtaining money or property by means of false or fraudulent pretenses, representations, or promises, or to sell, dispose of, loan, exchange, alter, give away, distribute, supply, or furnish or procure for unlawful use any counterfeit or spurious coin, obligation, security, or other article, or anything represented to be or intimated or held out to be such counterfeit or spurious article, for the purpose of executing such scheme or artifice or attempting so to do, places in any post office or authorized depository for mail matter, any matter or thing whatever to be sent or delivered by the Postal Service, or deposits or causes to be deposited any matter or thing whatever to be sent or delivered by any private or commercial interstate carrier, or takes or receives there from, any such matter or thing, or knowingly causes to be delivered by mail or such carrier according to the direction thereon, or at the place at which it is directed to be delivered by the person to whom it is addressed, any such matter or thing, shall be fined under this title or imprisoned not more than five years, or both. If the violation affects a financial institution, such person shall be fined not more than \$1,000,000 or imprisoned not more than 30 years, or both.



We recommend that the sheriff's office implement policies and procedures to ensure all funds collected are deposited in a timely manner, intact, to the sheriff's office bank accounts. The procedures, at a minimum, should require the following:

1. Implement a cash register system or computer software to achieve a complete and accurate record of revenue with a daily summary by type of revenue.
2. Deposit cash collections daily.
3. Purchase a sufficient number of cash registers or computers to allow each employee collecting funds to operate and perform daily closeouts independently.
4. Assign separate employees to (a) reconcile daily closeout reports to cash collections and prepare deposits and (b) physically take the deposits to the bank.
5. Issue receipts on all collections, whether received in the mail or in person.

We also recommend that the District Attorney for the Twenty-eighth Judicial District of Louisiana and the United States Attorney for the Western District review this information and take appropriate legal action, to include seeking restitution.







As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff serves a four-year term as the chief executive officer of the law enforcement district and ex-officio of the law enforcement district and ex-officio tax collector of the parish. The Sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, and serving subpoenas. As the chief law enforcement officer of the parish, the Sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrols and investigations, serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera, and provides assistance to other law enforcement agencies within the parish. (*LaSalle Parish Sheriff Component Unit Financial Statements and Auditor's Report, For the Year Ended June 30, 2003*)

In February 2004, the legislative auditor received notification from the LaSalle Parish Sheriff of a possible misappropriation of public funds. This audit was conducted to determine the propriety of this information.

The procedures performed during this audit consisted of the following:

- (1) interviewing employees and officials of the sheriff's office;
- (2) interviewing other persons as appropriate;
- (3) examining selected documents and records of the sheriff's office;
- (4) making inquiries and performing tests to the extent we considered necessary to achieve our purpose; and
- (5) reviewing applicable state laws.

The results of our audit are the finding and recommendations herein.







# LASALLE PARISH SHERIFF'S DEPARTMENT

P. O. Box 70 • Jena, Louisiana 71342 • Carl Smith - Sheriff

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April 05, 2004

Mr. Grover Austin  
Office of the Legislative Auditor  
P O Box 94397  
Baton Rouge, LA 70804

Dear Mr. Austin,

I am writing this letter in response to your preliminary report presented to the LaSalle Parish Sheriff's Department on April 02, 2004.

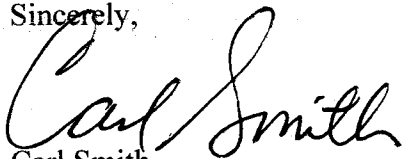
The LaSalle Parish Sheriff's Department contacted the Office of the Legislative Auditor and the LaSalle Parish District Attorney on February 07, 2004, after finding evidence of a possible misappropriation of funds by an employee. At that time, our department sought the help of your staff in investigating and presenting evidence in this matter.

Your prompt and thorough work in this matter has resulted in findings with which our department completely concurs.

The LaSalle Parish Sheriff's Department has received your recommendations in this matter, and have implemented or is in the process of implementing all of them.

The LaSalle Parish Sheriff's Department thanks the Office of the Legislative Auditor for the professional assistance provided in this matter.

Sincerely,



Carl Smith  
Sheriff

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