

LEGISLATIVE AUDITOR

STATE OF LOUISIANA



TOWN OF GREENWOOD

AUDIT REPORT
ISSUED MAY 19, 2004

**LEGISLATIVE AUDITOR
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May 19, 2004

THE HONORABLE JERRY L. MELOT, MAYOR,
AND MEMBERS OF THE TOWN COUNCIL
Greenwood, Louisiana

We have audited certain transactions of the Town of Greenwood (Town) in accordance with Title 24 of the Louisiana Revised Statutes. Our audit was performed to determine whether Town funds were properly deposited to Town 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 Town'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 Paul J. Carmouche, District Attorney for the First Judicial District of Louisiana and others as required by state law.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Grover C. Austin".

Grover C. Austin, CPA

First Assistant Legislative Auditor

JS:SDP:DGP:dl

[GRNWD04]

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Town Funds Collected But Not Deposited

The Town of Greenwood (Town) collects money for various fines, licenses, deposits and fees. Pre-numbered receipts are issued when money is collected for traffic fines, accident reports, parole fees, water deposits, and sewer deposits. No receipts are issued for the collection of occupational licenses, ad valorem taxes, water fees, sewer fees, permits, and miscellaneous payments. The Town receives money by mail and at one of two windows in Town hall. When preparing the pre-numbered receipts, Town employees indicate on the receipt whether the payment was received in cash, check, money order, or by credit card. The Town maintains separate bank accounts for water and sewer collections, while the remainder are deposited to the general fund account. Town records show that deposits were not always made intact, duties of employees were not properly separated to ensure adequate internal control, cash received was not always properly deposited, and in one instance, a miscellaneous check was substituted for cash in a deposit.

<u>Receipts</u>	<u>No Receipts</u>
Traffic fines	Occupational licenses
Accident reports	Ad valorem taxes
Parole fees	Water fees
Water deposits	Sewer fees
Sewer deposits	Miscellaneous payments
	Permits

Using available records, we examined pre-numbered cash receipts and compared the cash collections to the cash recorded in Town records as deposited. Based on these records,¹ during the period January 2002 through November 2003, the Town collected a total of \$136,172 in cash that was not deposited. These cash collections included \$120,983 in traffic fines, \$9,875 in water deposits, \$4,463 in sewer deposits, and \$851 in miscellaneous funds. These payments were received but the cash was removed and not deposited and, in one instance, a miscellaneous check was substituted for cash.

Ms. Shirley Hart, fines collection clerk, collects payments for traffic fines, accident reports, permits, parole fees, and occupational licenses.² According to Ms. Hart, she prepares a daily “ticket deposit register” that records the payments for traffic fines, accident reports, and parole fees. She records the applicable ticket number, the method of payment, the payee, the receipt number, and the amount received. At the bottom of the form, Ms. Hart records the totals for cash and checks to arrive at a grand total. Ms. Hart gives the collections, the register, permit fees, and occupational license fees to the town clerk. Ms. Hart and the town clerk reconcile the “ticket deposit register” to corresponding collections.

Ms. Christina Wages, utility clerk, collects water/sewer usage fees and water/sewer deposits. She issues customer receipts, updates customers’ accounts for usage payments, and prepares the bank deposit slips for the appropriate bank accounts. Ms. Wages also collects ad valorem taxes and updates the tax roll. She gives the collections, a listing of the customer accounts updated, the bank deposit slips, and the ad valorem taxes collected to the town clerk.

Ms. Melody Hasty was the town clerk from April 2000 until December 2003. Ms. Hasty stated that, after receiving the collections and reports from the fines clerk and utility clerk:

- She consolidated the collections for traffic fines, accident reports, parole fees, occupational licenses, permits, ad valorem taxes, and miscellaneous payments (such as insurance proceeds) into a deposit for the general fund.
- She classified general fund collections by a chart of accounts code.

¹ The reliability of Town deposit slips is questionable. As described later in this report, we identified deposit slips on file in Town records that did not agree with the deposit slips obtained directly from the Town’s bank.

² Usually, Ms. Sandra Hillman, office manager for the nonutility functions, collects permit payments and puts the money into Ms. Hart’s cash box. Ms. Hart collects permit payments directly in Ms. Hillman’s absence.



TOWN OF GREENWOOD

- She took all water/sewer and other deposits to the bank. From the fall of 2001 until her departure in December 2003, she was the only person to physically take Town deposits to the bank. In her absence, funds were held until she returned to bring the money to the bank.

From August 2002 through November 2003, general fund cash collections for traffic fines exceeded cash deposits to the bank by \$120,983 as summarized in the following table:³

<u>Date</u>	<u>Cash Missing</u>
August-02	\$2,449.00
September-02	4,371.50
October-02	10,326.50
November-02	15,166.00
December-02	7,335.00
January-03	8,287.50
February-03	9,927.84
March-03	8,640.00
April-03	12,645.89
May-03	8,514.00
June-03	2,603.17
July-03	2,659.50
August-03	7,727.50
September-03	4,282.50
October-03	13,455.50
November-03	2,591.39
Total	<u><u>\$120,982.79</u></u>

We obtained bank deposit detail for April 2003 and October 2003. Bank deposit detail is a copy of the items included in the deposit such as the actual deposit slip, a credit memo for cash and each individual check. The Town was unable to obtain deposit detail from its bank for the remaining periods prior to the issuance of the report.

For April 2003, deposit slips found in Town records and the bank deposit detail, both indicate that no cash was deposited into the general fund bank account. However, the pre-numbered cash receipts prepared by the clerk for traffic fines alone show that fines totaling \$12,646 were received during the month.

For October 2003, Town deposit slips and bank detail agree regarding the total amount deposited for the month. However, Town deposit slips indicate that \$11,642 in cash was deposited to the general fund, while the bank detail shows that no cash was deposited. Pre-numbered cash receipts show that \$13,456 in cash was collected during October 2003. The following illustration compares a deposit slip from the bank deposit detail with the deposit slip from Town records for the same day. The Town's copy of the deposit slip shows cash deposit of \$2,475, while the bank copy indicates that no cash was deposited.

³ Based on a comparison of pre-numbered receipts for traffic fine collections compared to all sources of cash deposited into the general fund account. Because of the condition of the Town's utility records, we were unable to verify whether any traffic fine cash was deposited into the water/sewer bank account.



DEPOSIT TICKET 84-387-654

TOWN OF GREENWOOD
GENERAL FUND
P.O. BOX 195
GREENWOOD, LA 71033-0195

AMSOUTH BANK

DATE 10.9.03

CURRENCY	DOLLARS	CENTS
CASH		
CHECKS LIST EACH SEPARATELY	9979	64
TOTAL FROM OTHER SIDE OR ATTACHED LIST		
		9979 64

Checks and other items are received for deposit subject to the provisions of the Uniform Commercial Code or any provision of the Uniform Commercial Code.

DEPOSIT RECORD COPY 84-387-654

TOWN OF GREENWOOD
GENERAL FUND
P.O. BOX 195
GREENWOOD, LA 71033-0195

AMSOUTH BANK

DATE 10.9.03

DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL

CURRENCY	DOLLARS	CENTS
CASH	2475	00
CHECKS LIST EACH SEPARATELY	7504	64
TOTAL FROM OTHER SIDE OR ATTACHED LIST		
		9979 64

Handwritten notes on left:
402 - 2825.15
Acc Rot - 10.00
490 - 30.00
403 - 300.00
414 - 232.00
410 - 50.00
406 - 6114.51
Franch. Fee - 427.98
\$ 9979 64

MICR lines:
⑆065403875⑆
⑆001813181⑆

Stamp: Oct 10 2003, Teller No. [blank], Greenwood, LA

Check serial number: 776600

Bank Deposit detail for 10/9/03

Town copy of deposit slip for 10/9/03

In one instance, a check was substituted into a deposit in place of cash that was removed and not deposited. In December 2002, \$3,009.00 in traffic fines and \$851.50 in miscellaneous revenues were collected in cash but were substituted by a check representing insurance proceeds having no association with traffic fines or the miscellaneous revenues. The Town received an \$8,919.99 check from the St. Paul Fire and Marine Insurance Company to compensate for damage to a Town vehicle. The \$8,919.99 insurance check was deposited and classified as \$4,919.00 in miscellaneous income, \$3,009.00 traffic fines, and \$851.50 representing the miscellaneous cash collections.⁴ This example demonstrates that cash was not deposited while a check was substituted into the deposit thereby concealing the missing funds. Had we been able to examine all of the deposit detail for the period, we may have uncovered additional substitutions in this manner.

In addition to the missing traffic fines, cash totaling \$14,338 was not deposited into the water/sewer accounts. Water deposits totaling \$9,875 in cash and sewer deposits totaling \$4,463 in cash were received, credited to the customers' accounts, but not deposited in the bank.

⁴ The transaction includes a \$140.49 error.



On December 3, 2003, Ms. Hasty informed representatives of the Legislative Auditor that she took Town traffic fine money for her own personal use starting at the first of the year (2003). Ms. Hasty said that no one helped her take the money or was involved in any way. In addition, she did not think that anyone could have taken money without her knowing about it. Subsequently, on January 8, 2004, she also stated that she sometimes took customer water and sewer deposit money for her own use if the deposit was all cash. According to Ms. Hasty, she used the money that she took to pay personal bills, primarily medical bills.

According to Ms. Hasty, she had sole control of all Town funds for the general fund and water/sewer accounts from the time the collections were turned over to her until she made deposits at the bank. This caused her to have control over the final preparation of deposits and physical taking of the deposit to the bank. Though an accounting firm reconciled the Town's bank accounts monthly, Ms. Hasty controlled the documentation that the accountants received. No one reconciled customer receipts representing actual collections and amounts recorded in the Town's books as collected to bank deposits.

Although Ms. Hart prepared a daily "ticket deposit register" and gave it to Ms. Hasty, all registers dated before September 25, 2003, are missing. Ms. Hasty had no explanation for the disappearance of the "ticket deposit registers" that were purportedly in her possession.

This information has been provided to the District Attorney for the First Judicial District of Louisiana. The actual determination as to whether an individual is subject to formal charge is at the discretion of the district attorney.⁵

⁵ 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.



We recommend that the Town of Greenwood:

- Assign someone, other than the individual who makes deposits, the responsibility of comparing the funds received to the funds applied to the Town's accounts (such as in the water/sewer receipts and fines received) to ensure that all funds collected are deposited.
- Obtain software or train personnel to provide adequate historical data for all transactions.
- Password protect computer access and require operator sign-on for maintenance of accounts to allow identification of who made specific entries.
- Ensure that deposits are made daily.
- Use pre-numbered, duplicate deposit slips and account for all deposit tickets used.
- Assign separate people to receive money, to prepare the deposit slips, and to take the deposit to the bank as much as possible. Where this is not possible, provide alternative oversight such as through a finance committee to ensure the proper deposit and accounting of all funds received.
- Establish bank accounts that supply images of deposit slips and canceled checks.
- Require all employees to take periodic vacations and assign others to do their work during the absences.
- Provide the accounting firm that reconciles the Town's bank statements with adequate backup and timely resolution of any queries.
- Analyze bank deposit detail that were requested but not included in this report to determine if additional funds are missing.
- Reconcile cash drawers to a fixed amount daily and resolve shortages and overages as they occur.





BACKGROUND AND METHODOLOGY

The Town of Greenwood is located in Caddo Parish and was incorporated under the provisions of the Lawrason Act. The Town operates under the Mayor/Board of Aldermen form of government. The Board of Aldermen is composed of five members elected from four districts. The fifth alderman is elected at large. The Town has a population of approximately 2,700.

The Caddo Parish Sheriff's office notified the legislative auditor of allegations that certain funds were not deposited to the Town's accounts. This examination was performed to determine if funds collected by the Town are being deposited to the Town's accounts.

The procedures performed during this examination consisted of (1) interviewing employees and officials of the Town; (2) interviewing other persons as appropriate; (3) examining selected documents and records of the Town; and (4) reviewing applicable state laws and regulations.







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May 11, 2004

**VIA TELEFAX 225/339-3987
and FEDERAL EXPRESS**

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Mr. Grover C. Austin, C.P.A.
First Assistant Legislative Auditor
Office of Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804-9397

RE: Fraud and Abuse Audit Report on the Town of Greenwood (Draft)
Transmitted on April 23, 2004 (Our File No. 01-7228)

Dear Mr. Austin:

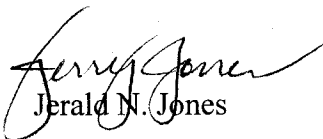
We represent the Town of Greenwood and have been asked to forward the enclosed Management Response to the above-referenced Audit Report.

Thank you for the opportunity to respond to the Audit Report. Following your review, if there are additional questions or if we can provide any additional information, please do not hesitate to contact Mayor Melot or this office. With best regards, I remain

Sincerely,

LEMLE & KELLEHER, L.L.P.

By:


Jerald N. Jones

JNJ/bls

Enclosure

cc: Mayor Jerry L. Melot
(w/enclosure)

MANAGEMENT RESPONSE

The Audit Report finds that substantial funds from the Town's treasury cannot be accounted for and points to former Town Clerk, Melody Hasty, as the person who has admitted to being solely responsible for appropriating the funds to her personal use.

The circumstances giving rise to this Report received prompt and decisive action from the Town's Administration once the facts were revealed to the Mayor. On December 10, 2003, a member of the legislative auditor's staff, Mr. Dupree Parker, met with the Mayor and informed him of the audit staff's preliminary findings, which were ultimately memorialized in this report. While Mr. Parker and his staff were in the Mayor's office, the Mayor went directly to the Town Clerk and placed her on immediate administrative leave, pending action by the Board of Aldermen terminating her employment. On January 12, 2004, the Mayor recommended the Town Clerk's termination which was approved by the Board.

The genesis of this Audit, however, was Aldermen Elise Wissing's receipt of substantial evidence of the mishandling of Town funds in early September 2003. Unfortunately, although this information was shared with fellow Aldermen, it was not made available to the Mayor. As a result, from September to December, 2003, the Audit Report records a loss of approximately \$20,000.00 which could have been prevented had the Mayor been given the information and, in turn, the opportunity to mitigate the loss to the Town's treasury.

Even prior to the Administration's knowledge of these circumstances, and despite the lack of any such discrepancies reported in any annual audits prepared by the Town's auditor, Cook & Morehart, CPAs, during the relevant periods, the Mayor had concerns as to internal procedures and control of the cash handling and deposit methodology in the water department. He retained Smith, Pugh & Company, L.L.P. a local C.P.A. firm, to study those issues, address the Mayor's concerns and provide recommendations as to how internal controls could be improved.

Smith, Pugh delivered its report to Mayor Melot on December 8, 2003, and, on that day, the Mayor instructed Smith, Pugh to begin implementation of their recommendations for the water department. While Smith, Pugh was able to have preliminary meetings with Town personnel to assist in implementation of the most critical issues, prior professional commitments kept the firm from beginning full implementation until February 2004. As of the date of this response, all Smith, Pugh recommendations have been implemented in the water department except those requiring computer upgrades, networking, and training. While that process was begun and the necessary hardware and software purchased, installation was suspended when the Legislative Auditor's Office voiced concerns about changing computer systems and programs during its investigation. Even though that investigation is now complete, implementation of these computer-related recommendations shall remain suspended in light of the investigation by the Caddo Parish Sheriff's Office anticipated in response to the Legislative Auditor's findings in this Report.

RECOMMENDATION 1:

Assign someone, other than [the one] (*sic*) who makes deposits, the responsibility of balancing the funds received to the funds applied (such as in the water/sewer receipts and fines received).

Management Response: The Administration agrees with this recommendation.

The Smith, Pugh report recognized the underlying issue for this recommendation in its report. In the water department as well as the front office, the Town has a lack of sufficient office personnel to perform required accounting functions which leads to a lack of segregation of conflicting accounting duties. Accordingly, the Smith, Pugh report recommended that the Town hire additional personnel for the water department and improve the segregation of accounting duties. In order to do so, the Administration hired temporary personnel, ultimately made full-time, and have achieved the recommended segregation of duties in the water department.

In order to implement the same change in the front office, however, the Town must create a new position. Unfortunately, the Administration has been unsuccessful in doing so. As a Lawrason Act town, the Mayor is unable to create new positions absent approval of the Board of Aldermen. The Mayor requested the Board to create a new position in the front office which could then be utilized to achieve the improved segregation of accounting duties. Thus far, the Board has refused to create said position.

In light of the Board's failure to create this new position, there is presently insufficient personnel to implement this recommendation. This problem is presently compounded by the necessity of Ms. Kim Solice's serving as Acting Town Clerk. The Administration will move immediately to implement this recommendation in the front office when the Board approves the creation of the position(s) necessary to do so.

RECOMMENDATION 2:

Obtain software or train personnel to provide adequate historical data for all transactions.

Management Response:

The Administration agrees with this recommendation.

As discussed more fully in our opening comments, pursuant to the Smith, Pugh recommendations, new computer hardware and software has been obtained and is currently stored at the Smith, Pugh office awaiting installation at the Town Hall. This hardware and software was procured solely for the water and sewerage department. The Town will begin the process of locating appropriate software for the front office as well, and will conduct all appropriate training to maximize the software's effectiveness. Of course, implementation of the recommendation will remain suspended during the pendency of any further investigations, but the Administration will act as soon as it is free to do so.

RECOMMENDATION 3:

Password protect[ed] (*sic*) computer access to allow identification of who made specific entries.

Management Response:

The Administration agrees with this recommendation.

The Administration will not manipulate existing computer systems until it has received the approval from the Legislative Auditor's Office and the Caddo Parish Sheriff's Office. When the new computer equipment and software is in place, the Town will implement password protection on all workstations and will investigate purchase of software which will identify the user posting specific entries.

RECOMMENDATION 4:

Ensure that deposits are made daily with a backup plan to compensate for absences.

Management Response:

The Administration agrees with this recommendation.

The Town will make daily deposits utilizing someone other than the employee preparing the deposit or posting the transaction to the general ledger. The person making the deposit will be accompanied to the bank by a police officer.

RECOMMENDATION 5:

Use pre-numbered, duplicate deposit slips.

Management Response:

The Administration agrees with this recommendation.

The Town is presently unaware of a vendor supplying the recommended deposit slips; however, the Town will search diligently to locate a vendor and, when located, will implement use of such deposit slips.

RECOMMENDATION 6:

Assign different people to prepare the deposit and to take the deposit to the bank. The person who receives the money should not be the one to prepare the deposit.

Management Response:

The Administration agrees with this recommendation.

This is being done in the water department. As further response, see generally the Administration's response to Recommendations 1 and 4. This recommendation will be fully implemented when there is adequate personnel to do so.

RECOMMENDATION 7:

Establish bank accounts that supply images of deposit slips and canceled checks.

Management Response:

The Administration agrees with this recommendation.

The Town is in the process now of seeking proposals from financial depositories which provide such services. We will seek a relationship with a bank which includes, with the monthly bank statements, either validated deposit slips and canceled checks or images of the front and back of cleared deposits and checks.

RECOMMENDATION 8:

Require all employees to take periodic vacations and assign others to do their work during the absences.

Management Response:

The Administration agrees with this recommendation.

The Administration is in the process now of reviewing its ordinances to determine what, if any, ordinance changes must be made to implement this recommendation. Further, in order to enforce this recommendation, additional positions and staffing will need to take place in the front office as more fully described in the Administration's response to Recommendation 1. The Administration will attempt to obtain approval from the Board of Aldermen to increase personnel staffing and to require mandatory vacations in intervals of at least one (1) week in duration. During these vacations, an employee's duties will be performed by a vacation relief employee.

RECOMMENDATION 9:

Provide the firm that reconciles the Town's financials with adequate backup and timely resolution of any queries.

Management Response:

The Administration agrees with this recommendation.

Input from Smith, Pugh indicates that since Ms. Kim Solice has become acting Town Clerk, responsiveness from the Town to Smith, Pugh has improved considerably. The Town will promptly provide requested information to the accounting firm preparing the Town's monthly financial reports.

RECOMMENDATION 10:

Analyze the deposit details that were requested, but not supplied for this report to determine if other areas require investigation.

Management Response:

The Administration agrees with this recommendation.

The Town is prepared to comply with this recommendation; however, the report does not indicate the "deposit details that were requested, but not supplied." If the Legislative Auditor's Office will provide this information, we will promptly provide the requested information and perform the analysis indicated.

RECOMMENDATION 11:

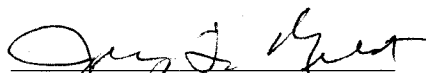
Reconcile cash drawers to a fixed amount daily and resolve shortages and overages as they occur.

Management Response:

The Administration agrees with this recommendation.

The Town has established fixed cash amounts for cash drawers and is performing a daily reconciliation of receipts in the water department, and has been doing so for several months. Periodic surprise cash counts and reconciliations will be provided by the accounting firm providing monthly bookkeeping and consulting services to the Town.

Similar processes will be developed for the front office, but limitations on implementation of this recommendation will continue until the personnel needs outlined in the Town's response to Recommendation 1 are rectified by the Board of Aldermen.


Jerry L. Melot, Mayor

Date: 5-11-04