

LEGISLATIVE AUDITOR  
STATE OF LOUISIANA



————— OPELOUSAS POLICE DEPARTMENT —————

COMPLIANCE AUDIT  
ISSUED JANUARY 19, 2005

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January 19, 2005

**HONORABLE ANNA C. SIMMONS, MAYOR**  
**CITY OF OPELOUSAS**  
Opelousas, Louisiana

We have audited certain transactions of the City of Opelousas (city) in accordance with Title 24 of the Louisiana Revised Statutes. Our audit was performed to substantiate or refute allegations of improprieties within the Opelousas Police Department.

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 city's financial statements or system of internal control nor assurances as to compliance with laws and regulations.

The accompanying report presents our findings and recommendations as well as management's response. Copies of this report have been delivered to the United States Attorney for the Western District of Louisiana, the District Attorney for the Twenty-seventh Judicial District, the Louisiana State Board of Ethics, and others as required by state law.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Steve J. Theriot", written over a horizontal line.

Steve J. Theriot, CPA  
Legislative Auditor

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OPLPD05

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Between December 9, 2001, and December 21, 2002, the Opelousas Police Department billed the Opelousas Housing Authority \$16,320 for bicycle patrol services that were not provided. Former police officer, Major Ronnie Trahan, stated he falsified time sheets used to support these billings. Between August 7, 2000, and June 21, 2003, Chief Larry Caillier billed an additional \$38,520 for administrative services for the bicycle patrol even though such services were not allowed by the contract. Chief Caillier also authorized repairs valued at \$1,850 to a nonpublic vehicle involved in an accident with his niece and purchased \$1,381 of items with city funds that appear to be personal in nature. In addition, the department:

- (1) maintained bank accounts outside the supervision of the city into which \$156,050 of public funds were diverted during 1999 through 2004;
- (2) failed to account for 17 pistols, 2 rifles, and 9 cameras/camcorders purchased between September 11, 2001, and June 11, 2004, by the department totaling \$19,964;
- (3) failed to account for expenditures of \$44,379 in drug-buy money between September 12, 2001, and April 2, 2004;
- (4) spent at least \$28,443 of city funds on Christmas parties, including alcoholic beverages during 2000, 2001, 2002, and 2003;
- (5) purchased improperly \$18,801 in candy, mostly for parades; made purchases of \$992 that appear to be personal in nature with the department's Wal-Mart credit card; and made an improper \$500 donation to the U.S. Army between September 20, 2001, and June 30, 2004;
- (6) reimbursed Chief Caillier's wife (who is not an employee) for a hotel stay in October 2000;
- (7) allowed a police department officer to authorize \$5,900 in payments to his wife's printing company between February 21, 2001, and November 6, 2003;
- (8) *granted overtime improperly to officers for hours not worked;*
- (9) spent at least \$16,522 for inmate meals in excess of the number of prisoners between August 16, 2001, and June 30, 2004;
- (10) spent "extra patrol" funds improperly on items unrelated to the vehicle and salary expenses specified in the contract with the Opelousas Housing Authority since at least October 2003; and
- (11) failed to process 1,870 tickets issued by officers of the department between December 3, 2001, and April 29, 2004.

Finally, the department circumvented the city's purchasing guidelines by using check requests instead of purchase orders, failed to maintain proper control of inventory, and failed to provide proper support for department purchases.

## Bicycle Patrol Contract

### Background

In 2000, the Opelousas Housing Authority received a Public Housing Drug Elimination Program grant from the U.S. Department of Housing and Urban Development. The housing authority used a portion of the grant to fund a police bicycle patrol. The housing authority entered into three contracts with the police department to provide officers for the bicycle patrol. The contracts were for 2000-2001, 2001-2002, and 2002-2003. Each contract contained a "Statement of Work" that describes the police department's responsibilities under the contract. The contract specifically states, "The Opelousas Police Department will provide . . . four bicycle patrolmen and one supervisor . . . five (5) days a week, four (4) hours a day at \$15 an hour for each of the five individuals constituting the 'Bicycle Patrol.'" The housing authority in turn agreed to provide four bicycles and a grant administrator.

Major Trahan was the supervisor of the bicycle patrol. According to Major Trahan, his duties for the bicycle patrol included handling the paperwork such as time sheets and reports and monitoring the work of the officers on patrol. Major Trahan stated neither he nor Chief Caillier rode bicycles on patrol. Each two-week pay period, the officers prepared a time sheet of the days they worked the bicycle patrol and submitted the time sheets to Major Trahan. Major Trahan submitted to the housing authority time sheets purported to be those prepared by the officers and a spreadsheet detailing the officers who worked, the number of hours for each officer, and the amount owed to each officer. Based on the time sheets and spreadsheets submitted by Major Trahan and the contractual agreements, every two-week pay period the housing authority prepared a check written to the police department for \$3,000 (5 officers x 40 hours per pay period x \$15 per hour). From the initial payment on August 14, 2000, to the final payment on June 27, 2003, the housing authority paid the police department \$225,000 for bicycle patrols.

Cancelled checks from the housing authority indicate that from August 2000 to August 2001, checks totaling \$84,000 were cashed. Major Trahan confirmed that he cashed the checks during this period and distributed the funds in cash to the officers. Beginning in August 2001, Major Trahan deposited the housing authority checks into the city's bank account and sent invoices to the city's accounting department listing the officers who worked the patrol and the amount of pay they earned. City checks for the amount specified in the invoice were then written to each officer. According to Major Trahan, he began forwarding the housing authority checks to the city because he did not want to be responsible for any federal tax problems with his cash disbursement of earnings to the officers. Department records indicate that beginning February 2003 through the contract period ending June 2003, the housing authority checks were again cashed by Major Trahan. According to Major Trahan, he began cashing the checks at Chief Caillier's direction because a hardship for the officers receiving the checks resulted when the city failed to make timely payments to the officers.

In 2001, 2002, and 2003, the city prepared 1099 - Miscellaneous Income forms for each officer who worked on the bicycle patrol.<sup>1</sup> The amounts recorded on the 1099's were based on city paid

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<sup>1</sup> Officers earning less than \$600 annually did not receive 1099 - Miscellaneous Income forms.

to the officers who worked the bicycle patrol. From January 2001 through August 2001, Major Trahan paid the officers in cash. He prepared a spreadsheet indicating the amount paid to each officer and sent the spreadsheet to the payroll department. The cash payments were recorded on the officers' 1099's for 2001. However, for periods August 2000 through December 2000 and February 2003 through June 2003, Major Trahan's cash payments to the officers who worked the bicycle patrol were not reported to the city and therefore not recorded on their 1099's.

Based on our review of the bicycle patrol documentation, other department records, and interviews with police department and housing authority employees, it appears that time sheets submitted to the housing authority cannot be reconciled to the corresponding invoices sent to the city; officers that worked the bicycle patrol were paid as contract labor rather than city employees; Chief Caillier billed for bicycle patrol hours not allowed by the contract; both Chief Caillier and Major Trahan billed for bicycle patrol hours while out of state on department travel; Major Trahan's bicycle patrol hours conflict with the regular overtime hours he submitted to the department; and during the only year we have complete records of disbursements, Major Trahan and Chief Caillier together received over 60% of total bicycle patrol revenue.

**Time Sheet and Invoice Discrepancies**

Between December 2001 and December 2002, the time sheets submitted to the housing authority do not match the invoices Major Trahan sent to the city. A review of the time sheets sent to the housing authority by Major Trahan shows 16 officers, excluding Major Trahan and Chief Caillier, billed hours to the housing authority but who were either not billed on the corresponding invoices sent to the city by Major Trahan or billed at less than the amount specified on their time sheets. City checks to the 16 officers indicate the officers were not paid for the hours submitted on their behalf to the housing authority but rather paid based on the invoices sent to the city.

The pay earned by the 16 officers as reflected in the time sheets submitted to the housing authority was \$17,280. The pay earned by the 16 officers as reflected in the invoices submitted to the city for actual payment was \$960--a difference of \$16,320. However, during the same time period, time sheets submitted to the housing authority for Major Trahan and Chief Caillier represents pay totaling \$22,440 and invoices sent to the city for them represents payment of \$38,760. The difference between Major Trahan's and Chief Caillier's time sheets and the amount they were actually paid by the city was \$16,320 (\$13,420 to Major Trahan and \$2,900 to Chief Caillier). Based on our review, it appears Major Trahan submitted time sheets to the housing authority for officers who did not work the bicycle patrol and directed payment for those services to himself and Chief Caillier.

| <b>Bicycle Patrol Officers</b> | <b>Pay Per Time Sheets Sent to Housing Authority</b> | <b>Pay Per Invoices Sent to City of Opelousas</b> | <b>Difference</b> |
|--------------------------------|--|---|-------------------|
| 16 Officers                    | \$17,280   | \$960   | \$16,320          |
| Major Trahan/Chief Caillier    | \$22,440   | \$38,760  | \$16,320          |



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According to Major Trahan, Chief Caillier told him to make up names of officers and submit time sheets for them, if needed, to bill the full \$3,000 per month to the housing authority. Major Trahan confirmed he billed enough hours to receive the \$3,000 specified in the bicycle patrol contract even when the actual hours worked were insufficient to bill this amount. Major Trahan also stated he photocopied signed blank time sheets from his officers and completed the time sheets as necessary to receive the \$3,000 payments.

Major Trahan stated Chief Caillier directed him on what to do with these excess funds. He sometimes deposited the funds into a police department bank account, would give the funds to Chief Caillier, or give the funds to Special Operations for drug buys. The police department has no documentation supporting the disposition of the excess funds. In addition, because Major Trahan paid the officers in cash before August 2001 and after January 2003, we cannot confirm the amount of cash distributed to the officers or kept by Major Trahan and Chief Caillier.

### **Payments to Officers Improperly Reported Through Form 1099 - Miscellaneous Income**

City payments to officers who worked the bicycle patrol were made with operating account checks rather than payroll checks. The required tax and retirement withholdings were not deducted from these checks. The bicycle patrol earnings for these officers were reported on Form 1099 - Miscellaneous Income rather than Form W-2 - Wage and Tax Statement. Officers who earned less than \$600 during the year received no Form 1099. According to Internal Revenue Service (IRS) regulations, employers must have a reasonable basis for classifying employees as independent contractors. The general rule is that an individual is an independent contractor if the organization that hires him/her controls only the results of the work and not the details of how the service is performed. On the bicycle patrol, the officers did not separately contract with the housing authority; the police department was the contracting entity. Moreover, the contract specifically states that the police department is to provide supervisory services for the officers who ride the bicycles. Under these circumstances, the city may have improperly classified bicycle patrol earnings as contract work to be reported through Form 1099 - Miscellaneous Income.

### **Services Billed by Chief Caillier Not Allowed by Contract**

According to Chief Caillier, in addition to the department's written contract, there was an oral agreement between himself and the housing authority director, Mr. Eddie Guilbeaux. Under the oral agreement, Chief Caillier was to receive \$1,200 each month for administrative work he performed for the bicycle patrol program. Chief Caillier stated that his administrative duties included posting the work roster, signing time sheets, and monitoring the officers. It should be noted that the bicycle patrol contract between the police department and the housing authority makes no mention of an administrative fee to be paid to the department.

Mr. Guilbeaux denies having any kind of oral agreement with Chief Caillier concerning payment for administrative services. Moreover, his understanding was that Major Trahan was the supervisor of the bicycle patrol, and he was not aware of anyone else providing supervisory services for the bicycle patrol.

Chief Caillier further stated that since Major Trahan was doing most of the administrative work for the bicycle patrol, he had another oral agreement with Major Trahan to give Mr. Trahan \$600 of the \$1,200 monthly administrative fee he received. Major Trahan denied having any agreement with Chief Caillier to split the administrative fee paid to the chief. He specifically stated he never received the \$600 monthly payments Chief Caillier claimed to have given him.

Chief Caillier's time sheets for the bicycle patrol indicate he billed \$38,520 during the three years of the bicycle patrol. According to the time sheets, Chief Caillier generally worked 20 hours per week at \$15 per hour. Chief Caillier claims he was not paid a per-hour rate of \$15 per hour; he was paid the flat fee (per his oral agreement with Mr. Guilbeaux) of \$1,200 a month for his administrative services. When asked why his time sheets showed him working a set amount of hours, he stated that Major Trahan prepared his time sheets and he just approved the time sheets (his and the other officers) without reviewing them.

#### **Hours Billed When Out-of-State**

Both Chief Caillier and Major Trahan traveled out-of-state for police department training. On several occasions, Chief Caillier and Major Trahan continued to bill for bicycle patrol hours while out-of-state on department training. Department records indicate Chief Caillier billed \$1,260 for the bicycle patrol while he was out-of-state and Major Trahan billed \$480 for the bicycle patrol while he was out-of-state.

#### **Hours Billed Conflict with Overtime Hours**

Major Trahan submitted time sheets to the housing authority for bicycle patrols that conflict with overtime hours he submitted to the city. Between September 16, 2002 and June 18, 2003, there were 92 instances totaling 260 hours where time sheets submitted by Major Trahan to the housing authority conflicted with overtime hours he submitted to the city. At \$15 per hour, Major Trahan billed \$3,900 (260 hours x \$15 per hour) for bicycle patrol hours and at the same time claiming overtime hours for police department work.

Major Trahan agreed that there were conflicts between his overtime time sheets and his bicycle patrol time sheets; however, he maintains the reason for these conflicts is that Chief Caillier required all the officers who worked the bicycle patrol to be consistent in the hours they recorded even if it meant the hours recorded did not always match the hours worked. He does not know the reason for Chief Caillier's requirement.

#### **Percentage of Revenue to Chief Caillier and Major Trahan**

During 2002, the only full year where check payments from the city for bicycle patrols were disbursed to officers directly, Chief Caillier and Major Trahan together received over 60% of the total payments. The corresponding percentage Major Trahan and Chief Caillier should have received per the time sheets submitted to the housing authority was 40%. On at least six occasions, Chief Caillier and Major Trahan together received 70% or more of the bicycle patrol revenue for a pay period. During the other two years of the bicycle patrol, Major Trahan paid the

## OPELOUSAS POLICE DEPARTMENT

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officers in cash for a portion of the years; therefore, we were unable to determine the amounts paid to him and Chief Caillier.

### **Repairs to Private Vehicle**

*City records indicate Chief Caillier requested and the city approved payment of \$1,850 to Bordelon Motors for repairs made to a 2000 Chevrolet Silverado truck. The truck was owned by Ms. Sherry Hill. Her son, Marquise Hill, was involved in a car accident with Carla Caillier, Chief Caillier's niece, while driving the Silverado on the Louisiana State University campus. Ms. Caillier was not an employee of the police department nor was her vehicle listed on the department's vehicle inventory. Mr. Hill stated he gave an estimate of the repair cost to Chief Caillier in the amount of \$3,000. Chief Caillier told him he knew someone who could repair the truck at a lower cost. According to Mr. Hill, Chief Caillier then sent two officers to Baton Rouge to pick up his truck. These two officers brought him a Ford Explorer to use until his truck was repaired and returned to him.*

Chief Caillier stated that he was aware of the car accident between his niece, Carla Caillier, and Mr. Hill. Chief Caillier agreed that he asked two officers to bring Mr. Hill a loaner vehicle; bring Mr. Hill's truck to Bordelon Motors for repairs; and return Mr. Hill's truck after it was fixed. He asked another officer to go to Baton Rouge to obtain the accident report from the LSU Police Department. According to Chief Caillier, the repair invoice was supposed to be sent to him by Bordelon Motors. He was unaware the city had paid this bill until this audit. It should be noted, however, that Chief Caillier's signature is on a city requisition form requesting the city pay for the repairs to Ms. Hill's truck. Chief Caillier plans to reimburse the city for this expenditure.

### **Personal Purchases by Chief Caillier**

Chief Caillier made purchases totaling \$1,381 that appear to be personal in nature. These purchases included a 12 ½ foot covered metal deer stand, two hunters' gutting knives, a field compass/watch, hunting clothes, and hunting detergent. Chief Caillier requested all of the items through either a city check request or purchase order and signed all the receipts. All of the items were paid with a city check. When asked about these purchases, Chief Caillier responded that the deer stand was used at the training center; the gutting knives were used to pry open windows during searches; the camouflage gear was for training purposes; and the detergent was used to wash out blood. The field compass/watch was purchased because it had a compass and he only buys the best equipment for him and his officers.

### **Bank Accounts**

The police department maintained checking accounts at American Bank, Bank One, First Federal Savings Bank, and St. Landry Bank. Each of these accounts is in the name of the police department and the individuals on the signature cards for the accounts are police officers. The

four accounts were not under the control or supervision of the city nor were they included in the city's financial statements or subject to audit. No deposits or expenditures from the accounts were documented in the city's financial records. The expenditures from the accounts did not go through the city's purchasing system. Finally, there is no written support or justification for any expenditure from the accounts nor can all the deposits be readily identified.

Between January 6, 1999, and June 4, 2004, funds totaling \$156,050 were deposited into the four bank accounts. These funds included payments from the St. Landry Parish School Board for contract work at the alternative school and security at football games, drug forfeiture funds from the St. Landry District Attorney's Office, DUI testing fees and fines from the St. Landry Parish Sheriff's Office, and incentive payments from the U.S. Social Security Administration. The remainder of the deposits was donations, grants, payments from other police departments for assistance, and various unidentified deposits. All of these funds should have been deposited into bank accounts controlled by the city.

Significant amounts of cash came from the four accounts. Between January 12, 1999, and June 10, 2004, an amount of \$64,769 in cash came from the accounts through checks to cash, withdrawals, cash out at deposits, and debits to the account. In addition, checks totaling \$20,762 were paid to Chief Caillier. The cash and checks to Chief Caillier together account for over half of the total deposits into the four bank accounts.

Of the \$156,050 deposited into the four bank accounts, \$73,928 was paid with third-party checks that should have been forwarded to the city for deposit into the city's bank account or recorded in the city's accounting records. A total of \$71,662 of the \$73,928 came from the St. Landry Parish School Board. These funds paid for police officer training of students at the board's alternative school and security at Opelousas High School football games. The other \$2,266 was an insurance payment for damages to a police vehicle.

### **Alternative School**

The alternative school is a program adopted by the St. Landry Parish School Board to help expelled students. The St. Landry Parish School Board entered into seven contracts with the police department since 1998. These contracts require the police department to provide behavior modification training to students in the alternative school.

Between December 21, 1998, and October 9, 2003, the St. Landry Parish School Board paid \$61,000 to the department for alternative school services. Of this amount, \$37,500 was deposited into three of the four bank accounts maintained by the police department. The remaining \$23,500 was cashed. There is no documentation on how this money was expended. Based on interviews with police officers who worked the alternative school, the hours worked at the school were recorded on the officers' regular time sheets and submitted to the city for payment.

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### **Opelousas High**

During 2002, the St. Landry Parish School Board paid \$10,662 to the Opelousas Police Department for extra duty security at football games and the annual jamboree for Opelousas High School. The \$10,662 was deposited into the police department bank account maintained at St. Landry Bank. There is no documentation on how this money was expended. The officers who worked the football games recorded the hours on their regular time sheets and submitted them to the city for payment.

### **Insurance Payment**

On July 1, 2003, a \$2,266 check from the Massachusetts Bay Insurance Co. was deposited into the police department Bank One account. The check was payment for damages to the police department's Crown Victoria. Although the check was not forwarded to the city, the city paid for the repairs to the Crown Victoria through its self-insurance fund. Chief Caillier authorized a check to cash for \$2,260 from the Bank One account the day after the deposit of the insurance settlement check. There is no documentation on how this \$2,260 was expended.

### **United States Social Security Administration Payments**

Federal law allows the Social Security Administration to make incentive payments to the state and local correctional institutions for inmate information that leads to the suspension of Social Security payments for individuals who have been incarcerated. Between January 6, 1999, and June 4, 2004, the police department received \$18,000 in Social Security incentive funds. All of the funds were electronically deposited into the police department's bank account maintained at Bank One. The only activity in the account was cash withdrawals and checks to cash. Chief Caillier signed for the withdrawals and either authorized or endorsed the checks to cash. According to Chief Caillier's attorney, Elbert Guillory, the money from this account was used for jail maintenance and other legitimate expenses. The police department maintained no documentation on jail maintenance and other expenses and cannot document the expenditures.

### **Missing Inventory**

The city's purchasing regulations require that all purchases over \$300 and less than \$7,500 be made with a purchase requisition. Chief Caillier circumvented this requirement by using check requests. A check request requires the mayor's signature then bypasses the normal purchasing process. Purchases made using check requests do not appear on the city's fixed asset listing. Moreover, the city has not performed a physical inventory of the police department in at least two years. Rather than conducting a physical inventory of each department's assets, the city sends a fixed asset list to each department annually and requests the department make additions or subtractions to the fixed asset list as necessary. The threshold for inclusion of purchases on the fixed asset list is \$1,000.

The police department does not maintain a fixed asset listing of firearms. In addition, the department does not maintain a listing of officers to whom firearms have been issued. Since neither the police department nor the city's purchasing department maintains a fixed asset listing of department firearms, we conducted an inventory of firearms. Upon completion of our inventory we gave a copy of it to the department and asked that it be reviewed for completeness and accuracy. The police department certified to the best of its knowledge that the inventory was accurate. A comparison of the certified inventory to actual firearm purchases by the department between September 11, 2001, and June 11, 2004, indicates that 17 pistols and two rifles purchased by the department cannot be accounted for. The total value of these missing firearms is \$13,271.

We also performed an inventory of the police department's cameras and camcorders. Again, we faxed a copy of the inventory listing to the police department who responded it was complete and accurate to the best of the department's knowledge. A comparison of the inventory to camera and camcorder purchases during the last three years indicates nine cameras and camcorders worth \$6,693 are missing.

### **Drug-Buy Money**

Between September 12, 2001, and April 2, 2004, the police department received \$44,379 from the city for drug-buy money. The police department maintains no records or documentation of any kind on how these funds are expended. There are no written policies or procedures governing how this money is to be disbursed. Chief Caillier's attorney, Elbert Guillory, maintains the disbursement of drug-buy money is a confidential activity and "this is why no records are maintained, no names recorded, no social security numbers taken." We agree that the disbursement of drug-buy money is a confidential activity; however, this should not mean that the department does not document these expenditures. The documentation of these expenditures can easily be kept in confidential files.

### **Improper Purchases**

Article 7, Section 14 of the Louisiana Constitution provides, in part, that except as otherwise provided by this constitution, the funds, credit, property, or things of value of the state or of any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private.

### **Christmas Parties**

Each year the police department holds a Christmas party with approximately 250 to 300 people attending. The police department sells tickets to the parties. There are no records on how much was collected through ticket sales or how it was spent. According to Officer David Zerangue, he sold tickets to the Christmas parties, and the funds collected were given to Chief Caillier. The police department, through city approval, used city funds to pay for catering, liquor, and gifts for the parties. Gifts for the parties have included jackets, garment bags, tools, and tote bags. For

## OPELOUSAS POLICE DEPARTMENT

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the years 2000, 2001, 2002, and 2003, the total amount of city funds spent on these parties totaled \$28,443.

### **Candy Purchases**

Between September 20, 2001, and April 20, 2004, the police department spent \$18,801 on candy. Department records indicated that most of this candy was for parades, such as the Christmas Parade and the Yambilee Parade.

### **Wal-Mart Card**

Between November 27, 2001, and June 30, 2004, the police department's Wal-Mart credit card was used to purchase \$992 in items that appear personal in nature. The purchases included a CD Walkman, facial packs, nail polish, scented candles, and various kitchenware items. Many of the purchases made with the card had no support, and we were therefore unable to assess the validity of the purchases.

### **Donation to U.S. Army**

On October 23, 2000, the department made a donation of \$500 to the U.S. Army Company A 1088<sup>th</sup> Engineer Battalion stationed in Opelousas. The funds were spent on landscaping to improve the appearance of the armory, replacement parts for its equipment, and various community initiatives.

### **Hotel Room for Chief Caillier's Wife**

On October 26, 2000, the City of Opelousas reimbursed \$95 to Wanda Caillier for a hotel stay in Phoenix, Arizona. The business purpose of this hotel stay was not documented. According to Chief Caillier, his wife was with him on this trip and he used her credit card. This is why the reimbursement was made out to his wife. It should be noted that this hotel stay was on a night when Chief Caillier was reimbursed for a stay at a different hotel.

### **Major Trahan Authorized Payments to Wife's Company**

Between July 13, 2000, and November 6, 2003, a total of 22 checks totaling \$5,900 were made payable to Especially for You Printing Co. from the department's St. Landry bank account. Especially for You Printing Co. is owned by Major Trahan's wife and is domiciled at Major Trahan's residence. Major Trahan authorized the expenditure of these funds by signing the front of all of the checks. R.S. 42:1113 provides that no public servant . . . or member of such a public servant's immediate family . . . shall bid on or enter into any contract, subcontract, or other transaction that is under the supervision or jurisdiction of the agency of such public servant.

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### **Improper Granting of Overtime**

According to Assistant Chief Alexander Peck, Chief Caillier has given overtime hours to police officers as a reward for doing a good job. Several officers stated they have received overtime hours they did not actually work as a reward for doing a good job. In addition to being a violation of the Louisiana Constitution, this practice leads to inaccurate information being recorded on the police department's time sheets. Recording inaccurate information on the time sheets makes it difficult to properly plan for and accurately budget city funds to cover expected overtime charges.

### **Inmate Meals**

The police department incarcerates and feeds inmates in its local jail. The vendor responsible for feeding the inmates is Roma's, a catering company in Opelousas. The police department has contracted with Roma's for the past three years to provide meals to its inmates. A comparison of the number of meals purchased from Roma's with the inmate listings in the department's inmate database shows numerous instances where more meals were purchased than were inmates recorded in the system. The accumulated total of these overages between August 16, 2001, and June 30, 2004, was at least \$16,522 or approximately \$472 a month (\$16,522/35 months). According to Chief Caillier, the department has a policy of purchasing six extra meals at meal times. The rationale for the policy is that sometimes individuals are arrested and put in jail between the time meals are ordered and when meals arrive at the jail. To ensure that all inmates are fed, extra meals are ordered. Chief Caillier stated if no one is arrested during this period the meals are given to homeless people in the area.

### **Extra Patrol Services Not Properly Documented and Funds Improperly Expended**

Since February 1990, the police department has had a contract with the Opelousas Housing Authority to provide "extra patrols." The contract obligates the police department to provide two car patrols (12-hour shifts each) every night. The fee schedule includes a charge for the vehicles (\$54 per day) and the salaries of the officers on patrol (\$12.05 per hour to \$12.99 per hour depending on rank). The police department received \$90,000 per year on this contract based on monthly payments of \$7,500.

According to former officer, Major Ronald Trahan, the police department would bill for the full \$7,500 each month whether or not all of the patrols specified in the contract were provided. Police department invoices used to support these billings give insufficient detail to assess whether these patrols were provided. The invoices do not identify the actual officers or patrol cars used nor do they give the time periods when the patrols were made or the number of hours worked by the officers during the patrol.



## OPELOUSAS POLICE DEPARTMENT

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According to Chief Caillier, \$50,000 of the extra patrol funds was spent on paying off notes for department vehicles. The other \$40,000 was discretionary funds that he could spend in any way he chose as long as it furthered the department's mission. The \$40,000 was deposited into a city fund called the Special Allowance account. We reviewed selected expenditures from this account and found payments for catering services for department Christmas parties, purchases of beads for Mardi Gras parades, and purchases of footballs. The city improperly approved these expenditures. As stated previously, Article 7, Section 14 of the Louisiana Constitution forbids the donation of public assets (e.g., funding Christmas parties).

### Dismissed Tickets

According to Chief Caillier, some of the tickets issued by the department have requests for further investigation. The department investigates these tickets and determines which ones are valid. Chief Caillier puts the tickets that are not valid in an inactive folder. These tickets are not forwarded on to the city court. According to Assistant Chief Peck, however, both he and Chief Caillier have made decisions not to process particular tickets because in their judgment, the individual receiving the ticket did not have sufficient funds to pay the fine. Police department records indicate that from December 1, 2001, through April 24, 2004, a total of 1,870 tickets issued by police officers were not sent to the city court as required by law.<sup>2</sup>

This report has been provided to the District Attorney for the Twenty-seventh Judicial District and the United States Attorney for the Western District of Louisiana. The actual determination as to whether an individual is subject to formal charge is at the discretion of the district attorney.<sup>3</sup>

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<sup>2</sup> Louisiana Revised Statute (R.S.) 32:398.2 B, C, provide, in part, traffic citations shall be disposed of only by trial in the court of proper jurisdiction or any other official action by a judge of the court and that it shall be unlawful for any traffic enforcement officer to dispose of a traffic citation or copies thereof or the record of the issuance of the citation in a manner other than by the court.

<sup>3</sup> R.S. 14:138 provides, in part, that public contract fraud is committed when any public officer or employee shall use his power or position as such officer or employee to secure any expenditure of public funds to himself, or to any partnership to which he is a member, or to any corporation of which he is an officer, stockholder, or director.

R.S. 14:138 provides, in part, that payroll fraud is committed when any public officer or public employee shall carry, cause to be carried, or permit to be carried, directly or indirectly, upon the employment list or payroll of his office, the name of any person as employee, or shall pay any employee, with knowledge that such employee is receiving payment or compensation for services not actually rendered by said employee or for services grossly inadequate for such payment or compensation.

18 U.S.C. §666 provides, in part, that theft concerning programs receiving federal funds occurs when an agent of an organization, state, local, or Indian tribal government or any agency thereof embezzles, steals, obtains by fraud, or otherwise intentionally misapplies property that is valued at \$5,000 or more and is owned by or under control of such organization, state, or agency when the organization, state, or agency receives in any one year period, benefits in excess of \$10,000 under a federal program involving a grant contract, or other form of federal assistance.

The Opelousas Police Department and the City of Opelousas should adopt the following recommendations:

**Purchasing**

1. The police department should discontinue the practice of using “check requests.” Check requests bypass the city’s normal purchasing process and increase the likelihood of making inappropriate purchases. All purchases over \$300 should be made using purchase requisitions and purchase orders.
2. The police department should document all credit card purchases with detailed purchase invoices that show the items purchased and the price of each item. It is inappropriate to use invoice stubs that do not give a detailed description of the items purchased.
3. The police department should discontinue the practice of maintaining bank accounts outside the control of the city. This practice indicates the city’s financial statements do not reflect the actual fiscal position of the department. Moreover, it caused the budget process to rely on inaccurate assumptions. All police department funds should be forwarded to the city where they will be subject to the city control systems and reflected in the city’s financial statements and budget process.
4. The police department should discontinue the practice of purchasing additional meals for inmates. These costs are substantial and unwarranted. The number of meals purchased should be reconciled to the number of inmates in the jail at the time the order is made.
5. The department should discontinue the practice of paying for goods and services with cash. Cash purchases are more difficult to document and control and subject to a greater incidence of fraud than purchases made through checks.
6. The city should discontinue the practice of purchasing goods and services, such as Christmas parties and gifts, which are unrelated to the business operation of its departments.

**Inventory**

1. The department should ensure that all significant pieces of equipment are appropriately tagged. Although the city uses a threshold of \$1,000 for an item to be tagged, the department should consider tagging (engraving) all weapons. Missing weapons could impose serious liability for the city.
2. The city should discontinue the practice of periodically requesting updates from each department for its fixed asset listing. This practice provides no assurance the information provided is accurate. The city should periodically conduct physical inventories to provide assurance that the fixed asset listing is accurate.
3. The department should maintain documentation of all equipment assigned to officers. This documentation could take the form of personal equipment listings for each officer.

## OPELOUSAS POLICE DEPARTMENT

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All additions or subtractions to an officer's equipment would be documented on this listing.

4. The department should develop an equipment checklist for officers who retire or leave employment. This checklist should enumerate all equipment assigned to the officer. All equipment should be accounted for as a condition of separation.

### **Payroll**

1. The police department should discontinue the practice of paying officers in cash from funds received from federal grants. Cash payments make it difficult to ensure accountability and increase the likelihood of fraud.
2. The police department should discontinue the practice of granting overtime hours to officers as a reward. The police chief does not have the authority to set salaries. This is a responsibility of the board of aldermen. The practice of granting overtime hours circumvents the authority of the board of aldermen.
3. The police department should require all officers who work cash details outside of their regular duties document these hours and provide the documentation to the department. This will help ensure that non-department work will not be recorded on these officers' regular time sheets.
4. The city should discontinue the practice of paying police officers as contract workers and reporting this income to the IRS on Form 1099. Officers should be paid as employees and their income reported on W-2's.

### **Other**

1. The police department should develop formal written procedures for documenting the receipt and expenditure of drug-buy funds provided by the city. It is a common practice of law enforcement organizations to have procedures for money paid to informants. Such procedures can ensure the confidentiality of the sources.
2. The city should ensure there is adequate justification for all vehicle repairs. If a request is made for a vehicle repair, the city should ensure it is a city vehicle. If it is not, the city should require documentation (e.g., a police report showing the city was responsible for the damage to the vehicle).
3. The city should ensure funds received pursuant to a contract are spent on the services mandated by the contract. The accounts payable clerk should maintain a file of all city contracts. Expenditures from the contract should be disallowed if they do not meet the criteria stated in the contract.
4. Police department invoices sent to the housing authority for "Extra Patrol" services must be detailed enough to ensure proper accountability. At a minimum, the invoices should detail the officers who worked that period, the number of hours worked, the time period worked, and the department vehicles used to make the patrols.

## RECOMMENDATIONS

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In his response, Chief Caillier cites Attorney General Opinion 91-568 as justification for not depositing “self-generated” funds into the city’s account. He specifically refers to the bank accounts under the supervision of the Opelousas Chief of Police as “self-generated funds bank accounts.” It should be noted that the opinion cited by Chief Caillier refers to “police-related organizations,” not actual police departments. The opinion specifically characterizes these “police-related organizations” as analogous to parent and booster clubs for school. Such a characterization clearly does not apply to publicly funded police departments. Moreover, the opinion also states that for the funds to be “self-generated,” they must be “independently raised.” Much of the funds deposited into the bank accounts maintained by the Opelousas Police Department were generated using city personnel and equipment while on city time. These funds cannot, therefore, be considered “independently raised.”



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## BACKGROUND AND METHODOLOGY

The City of Opelousas was incorporated under Louisiana Revised Statute 33:321- 481. It operates under a Mayor and Board of Aldermen form of government. The city has an elected Mayor, six Aldermen, and a Chief of Police who serve four-year terms. The current Mayor took office in January 2003.

The city is a primary government under Governmental Accounting Standards Board Statement No. 14 and it is fiscally independent of other state or local governments. It has the authority to levy and collect taxes and to assume indebtedness. The police department is a component unit of the city. Its revenues and expenses are blended into the city's financial statements. Its budget must be approved by the Board of Aldermen.

The legislative auditor received allegations of possible improper expenditures by the police department. The procedures performed during this audit consisted of (1) interviewing employees of the police department; (2) interviewing other persons as appropriate; (3) examining selected documents and records of the city; (4) making inquiries of vendors and others as appropriate; and (5) reviewing applicable state and federal laws and regulations.



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MANAGEMENT'S RESPONSES







ANNA C. SIMMONS  
MAYOR

# City of Opelousas

Gateway to Acadiana

318 NORTH COURT ST.  
P. O. BOX 1879  
OPELOUSAS, LA 70571-1879  
(337) 948-2520  
FAX (337) 948-2534

## ALDERMEN

LE ROY PAYNE  
ALDERMAN-AT-LARGE  
DR. JOSEPH A. GUILLORY  
ALDERMAN, DISTRICT "A"  
GREGORY CASTAIN  
ALDERMAN, DISTRICT "B"  
DALE PEFFERKORN  
ALDERMAN, DISTRICT "C"  
HUEY HAWKINS  
ALDERMAN, DISTRICT "D"  
JOE CHARLES  
ALDERMAN, DISTRICT "E"

CITY CLERK  
& TAX COLLECTOR  
FRANCES CARRON, MMC

## OFFICERS

LARRY CAILLIER  
CHIEF OF POLICE  
LEE CAHANIN  
FIRE CHIEF  
KENNETH BOAGNI, JR.  
CITY JUDGE  
PAUL MOUTON  
MARSHAL OF WARD ONE

January 4, 2005

Office of the Legislative Auditor  
State of Louisiana  
P. O. Box 94397  
Baton Rouge, LA 70804-9397

Attn: Mr. Gary Duty

The City of Opelousas has reviewed the preliminary draft from the Office of the Legislative Auditor and makes the following responses:

### Purchasing

1. The City of Opelousas has discontinued the practice of using "check requests" where purchases exceed \$300.00. All purchases over \$300.00 must be made through requisitions and the purchase order system. This will be monitored.
2. Purchases made with credit cards by the Police Department will be carefully examined to ensure that items purchased have detailed descriptions with costs before they are paid for.
3. The City of Opelousas will notify each bank in the city that the Police Department or any other department is not a separate entity of the City of Opelousas but a department that comes under the jurisdiction of the City of Opelousas. All accounts by City departments should be labeled as City of Opelousas with the City's federal ID number and there should be three signatures on those accounts. They must include the Mayor and City Clerk's signature as well as one other employee or Alderman.
4. Invoices for meals purchased by the Police Department on a daily basis should include the number of prisoners incarcerated and approved by the jailer when delivered. The tickets will be submitted for payment. The City of Opelousas will refuse payments on invoices that do not contain this information. This will be explained to the Police Department.
5. The City of Opelousas as a whole does not pay for goods and services with cash. The Police Department will be notified that goods and services cannot be paid for with cash.
6. The City of Opelousas will monitor purchases of goods and services, such as items for Christmas parties and gifts and will refuse to pay for those items and events when presented for payment.

### Inventory

1. The City of Opelousas has, in the past, periodically done physical inventory. Inventory tags have been purchased for inventory of all equipment. These will be tagged. The City of Opelousas will look into the purchase of engraving equipment for all items that cannot be tagged.

2. The practice of yearly requesting updated from each department will continue. This practice will tell us if equipment is broken, no longer in use or transferred to another department. We can then follow up on this information.
3. The City of Opelousas will meet with Police Department personnel regarding maintaining documentation of all equipment listings for each office. This will include all additions or deletions to an officer's equipment. Copies of the list should be turned in to the Mayor's office as well as to the Purchasing department for inventory purposes.
4. The City of Opelousas will also meet with Police Department personnel regarding a check list for officers who retire or leave the City's employment. A copy of the checklist should be given to the Mayor's office and the Purchasing department.

#### Payroll

1. All federal grants contracts will be signed and approved by the Mayor only. That way the Mayor should get a copy of the grant. This will allow us to see how the funds are to be used and to anticipate the receiving of the funds which will ensure accountability.
2. The City of Opelousas will meet with Police Department personnel regarding the practice of paying officers' overtime as a reward. Officers will be told that they cannot receive overtime hours as a reward if they did not work.
3. The City of Opelousas will notify the Police Department that all officers who work cash details outside of their regular duties document these hours and provide documentation to the department as well as the Mayor's office and Payroll department.

#### Other

1. The City of Opelousas received some procedures from another agency for documenting the receipt and expenditure of drug-buy funds. The City of Opelousas will share this information with the department. It will discuss with the department the need to have procedures for money paid to informants that can insure the confidentiality of the sources.
2. Vehicle repairs will be mostly done by the City's Municipal Garage. Invoices will be thoroughly checked to ensure that vehicles being repaired belong to the City of Opelousas and that a report is attached showing the City of Opelousas is responsible for damage to the vehicle.
3. All contracts will be signed by the Mayor only. Contracts that are signed by the Mayor are kept in the files of the City Clerk.
4. The contract for "Extra Patrol" will be obtained and reviewed. Information will be obtained from the Police Department and the City Clerk will bill the Housing Authority as per the contract to be signed by the Mayor. Funds will be disbursed as per contract.

If any additional information is needed, please contact me at (337) 948-2539 or (337) 278-6669.

Sincerely,



\_\_\_\_\_  
Frances Carron, MMC  
City Clerk

FC:la

Cc:  
Mayor Anna C. Simmons  
Board of Aldermen (6)

(Enclosures)



ANNA C. SIMMONS  
MAYOR

# City of Opelousas

Gateway to Acadiana

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LARRY CAILLIER  
CHIEF OF POLICE  
LEE CAHANIN  
FIRE CHIEF  
KENNETH BOAGNI, JR.  
CITY JUDGE  
PAUL MOUTON  
MARSHAL OF WARD ONE

January 6, 2005

Office of the Legislative Auditor  
State of Louisiana  
P. O. Box 94397  
Baton Rouge, LA 70804-9397

Attn: Mr. Gary Duty

### Supplement to Preliminary Draft Report

#### 1. Payments to Officers Improperly Reported Through Form 1099-Miscellaneous Income

The City of Opelousas was concerned that no money was being reported to the IRS. Furthermore, some cash payments had already been made to police officers that the city was not even aware of. No one thought about how to report the money, Form 1099 or W-2's, but only that the money was not being reported. We received the information on payments that had been made on a spreadsheet from the police department. Payments were reported as such because the employees who were riding bicycles were told by the police department that they would be paid whenever the check was brought in. This time did not necessarily coincide with the city's payroll period. There should be no problems in the future because the Mayor will now sign all contracts and the city will negotiated the salaries of employees in the contracts to insure that the city would not be receiving an amount lower than the salary per hour of each officer or employee that the city is responsible for.

#### 2. Conditional Loaner Agreement from Sterling Automotive Group

I received information regarding an agreement with Sterling Automotive and a copy of a loaner form. The City of Opelousas was not aware that the Police Department fills out any Conditional Loaner Agreements. There are also no records of these vehicles supposedly being put on the city's insurance.

If any additional information is needed, please contact me at (337) 948-2539 or (337) 278-6669.

Sincerely,

Frances Carron, MMC  
City Clerk

FC:la

Cc:  
Mayor Anna C. Simmons  
Board of Aldermen (6)



• NEW JERSEY BAR  
• LOUISIANA BAR

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**ELBERT LEE GUILLORY • ATTORNEY AT LAW**

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633 E. LANDRY  
OPELOUSAS, LA 70570  
TELEPHONE: 337-942-6328      FAX: 337-942-3981

January 14, 2005

Office of Legislative Auditor  
Attn: Gary Duty  
Post Office Box 94397  
Baton Rouge, LA 70804-9397

Via Fax and Mail: (225) 339-3987

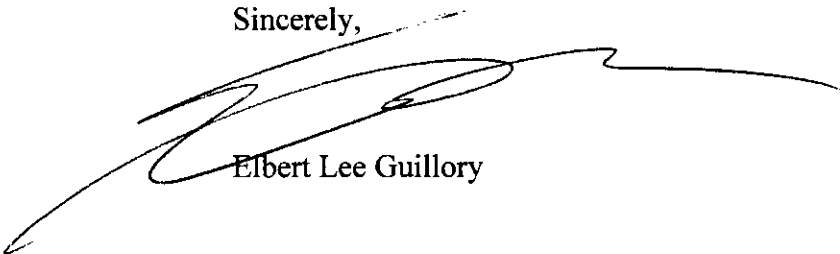
Re: Chief Larry Caillier

Dear Gary:

This letter transmits Chief Caillier's response to your Audit.

Thank you.

Sincerely,



Elbert Lee Guillory

ELG/l  
Enclosure  
cc: Edward Lopez

## Background of this Audit

1. Lawrason Act LSA R.S. 33:404 (A) (1) sets forth the Duties of mayor “to supervise and direct the administration and operation of all municipal departments, officers, agencies, other than a police department with an elected chief of police...” (Emphasis added)
2. Louisiana Attorney General’s opinion number 91-568 dated March 17, 1992 distinguishes between municipal funds and independently raised “self-generated funds. The opinion specifically and clearly states “When funds are independently raised by police-related organizations, state law does not require their deposit and control in the municipal treasury.”
3. These two documents, both of which are important to the Louisiana Legal System, form the umbrella under which Chief Larry Caillier has operated during his 13 years in office. With full knowledge, agreement and participation of the previous three administrations, including the Mayors, City Councils and City Attorneys, he has entered into agreements with various entities, generated funds from those agreements, shared some of those funds with the City treasury and spent the rest of the funds to better the OPD and the Opelousas Community.
4. The City of Opelousas does not and has not maintained a property control or property inventory system. OPD, the rest of City government before this audit had no property control system. Today OPD is implementing a property control system.
5. OPD is the best trained and best equipped law enforcement agency in South Louisiana. OPD has one of the most successful records of fighting crime. Opelousas streets are safer because of OPD’s officers, equipment (yes, the tank, too) and Chief of Police.
6. This audit, from the outset, was designed to be a political lynching of Chief Larry Caillier. The first paragraph of the first page of the Audit report acknowledges this fact: “Our audit was

performed to substantiate or refute allegations of improprieties within the Opelousas Police Department.”

Within this context of hostile allegations Chief Larry Caillier responds.

1. Pursuant to the legal authorities cited in Paragraphs 1 and 2 above OPD has and continues to maintain self-generated funds bank accounts under the supervision of Opelousas’ elected Chief of Police. Unless and until this practice is declared improper by a competent authority, OPD will continue to share self-generated funds with the City and to use the agreed OPD share to benefit the OPD and the Opelousas Community.

OPD is implementing a much stricter set of fiscal controls on the way these funds are handled as a result of questions raised by this audit.

2. OPD has never maintained property controls. As a result, nine pistols purchased by the Department during the years of this audit, have not been located. The pistols are OPD property and were assigned to various officers. It has been a past practice for retiring officers to take their assigned weapons into retirement since they would continue to be auxiliary officers and especially because they and their families would continue to need security provided by the weapons. This practice has stopped.

Approximately 9 cameras/camcorders have, likewise, not been located in our new inventory. They were assigned to officers for official use but strict records were not kept. They are being kept now, and every attempt is being made to locate the few missing cameras. Additionally, OPD has instituted a strict property control system and for the first time, is conducting an inventory of every chair, pencil, gun and bullet owned by the Department. This task will require months to complete, but when finished, it will serve as a model to other City Departments.

Note: Because of past record keeping, OPD is uncertain that all of the weapons listed by the audit as being in OPD inventory, were ever received by OPD.

3. Each year the City of Opelousas budgets \$10,000 for undercover drug buy money for OPD's highly successful war on drugs. This money has been used for undercover drug purchases and for undercover informants.

In keeping with our commitments to the informants involved with this system, all transactions are handled with strictest confidence. No names, social security numbers or other identifying information has been kept. OPD will keep its promise of confidentiality, exposing not one informant or his family to the dangers of gun toting drug dealers.

OPD is, however, reviewing how the U.S. Drug Enforcement Agency, the Louisiana State Police and other City Police Departments handle and account for drug enforcement money. Some new procedures may be implemented but at no time will OPD compromise the safety and security of one single drug informant or her family.

4. The Opelousas Police Department has held a Christmas party each year. It has been for the benefit of OPD's officers, City and Parish officials and politicians have been invited to talk with and meet with OPD officers. The money to pay for these parties has come from self-generated funds and ticket sales. No city money has been used. This practice is being reviewed and will be discontinued if it is found to have violated even the spirit of any law.

5. Thousands of dollars worth of all parade candy and parade throws were purchased properly from self-generated funds. They were provided to each city official in each city vehicle for each parade. If this practice is found to be improper, OPD will discontinue the practice.

6. On a legitimate training seminar held at Gunsite, Arizona, Chief Caillier personally paid for and took his wife along. No city funds were spent for her portion of the trip. On the last night of



the stay, Chief Caillier left the City-provided hotel and checked into a hotel near the airport. His flight was scheduled to depart at about 7 AM and the first hotel was two hours from the airport. He would have had to leave at 3 AM to drive 2 hours and arrive at the airport 2 hours before flight time as recommended. He checked into the hotel near the airport using his wife's credit card and the city properly reimbursed her for the Chief's valid and legitimate stay at the near-airport hotel.

7. OPD operates the City Jail and has to feed the prisoners incarcerated there. Meals are provided by a private contractor who contracts with the City through the City's contracting procedure. Six extra meals are ordered each day. These are served to people who are arrested during the day after the morning jail count is submitted to the food contractor. If more than six people are arrested, more food is ordered. If fewer than six more people are arrested, the meals are given to the homeless.

This practice has been criticized by the audit and is being reviewed. Prisoners must be fed. If that can be accomplished in a cheaper manner, it shall be done.

8. OPD issues traffic tickets and, in the past the Chief and Assistant Chief have reviewed the tickets particularly for hardship situations where individuals did not have sufficient funds to pay the fine. During three years of this audit, some tickets were under review. The tickets were never dismissed. They were in an active review file. The tickets in that file were rushed through the review process in response to questions raised by this audit. The tickets are all being processed to the City Court.

No law has been broken but aborting the review process as demanded by the auditors, has created a harsh and undue burden on some of the ticket holders.

Note: Every law enforcement agency in the land has some ticket review process...except OPD no longer has one.

9. All money received by Chief Caillier for work on contracts was paid through the City Treasury for which he received IRS 1099 forms. He properly paid taxes on all monies received. None of this was secret. It was all above board and done in the open.

10. A private vehicle was repaired and erroneously billed to the City of Opelousas. The vehicle was owned by a member/friend of Chief Caillier's family. The erroneous billing was corrected and the City was reimbursed. Chief Caillier has made no personal purchases with either self-generated funds or City funds. The deer stand, gutting knives, compass/watch, camouflage clothes and hunting detergent are all city property bought for city use (2 deer have been killed by OPD) inside Opelousas City Limits during the past 18 months). The items are available for inspection by auditors, media and public.

## AUDIT OUTCOME

As a result of this Audit OPD has:

1. Instituted the City's first Department-wide property control and inventory system.
2. Chosen a blue ribbon panel of four business persons and managers who will complete a review of all OPD fiscal practices and recommend rules and regulations for future fiscal practices.
3. Begun an intra-departmental review of all practices highlighted by the legislature auditors. Changes will be made. OPD will be stronger. Law Enforcement will not be compromised.