



STEVE J. THERIOT, CPA
LEGISLATIVE AUDITOR

OFFICE OF
LEGISLATIVE AUDITOR
STATE OF LOUISIANA
BATON ROUGE, LOUISIANA 70804-9397

1600 NORTH THIRD STREET
POST OFFICE BOX 94397
TELEPHONE: (225) 339-3800
FACSIMILE: (225) 339-3870
E-MAIL: www.la.state.la.us

January 26, 2005

Honorable Charles Caillouet
Mayor
City of Thibodaux
310 West Second Street
Thibodaux, LA 70301

We performed a limited review of the financial records of the Thibodaux Police Department for the fiscal year ended June 30, 2001, to October 31, 2004. The scope of our work was significantly less than that required by *Government Auditing Standards* in the audit of the city's financial statements; therefore, we are not offering an opinion on the city's financial statements, the city's system of internal control, nor assurance as to compliance with laws and regulations.

As part of our review, we noted certain matters that we wanted to bring to the attention of the mayor and board for consideration. We offer the following comments and suggestions:

1. Department records show that from June 8, 2004, through June 14, 2004, Officer Scott Toups took leave from the department. Officer Toups stated that during this time, he drove his family to Destin, Florida, for a family vacation in his department issued police vehicle. He further stated that he used his department issued Fuelman card to pay for gas for the trip. It should be noted the trip was taken before current Chief of Police Craig Melancon was appointed to office.

Federal Tax Code allows reimbursement of \$0.375 per mile for use of a personal vehicle. The round trip mileage from Thibodaux, Louisiana, to Destin, Florida, is 625 miles. It is therefore reasonable to assume the public expense incurred by Officer Toups for his personal trip is \$234 (625 x \$0.375 per mile).

2. During our review of department travel records, we noted several occasions when Officer Toups used the department's Fuelman card at various locations outside of the city limits of Thibodaux when he was off-duty. It is our understanding that Officer Toups occasionally travels to Clinton, Louisiana, with his spouse to visit family members. Chief of Police Craig Melancon stated it is common practice for officers to travel outside city limits in department vehicles with the understanding that they may be called to duty at any moment.

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The Thibodaux Police Department's policy manual states off-duty use of a police vehicle is restricted to the city limits of Thibodaux. Exceptions can only be made by the *Chief of Police*.

We recommend Officer Toups reimburse the city \$234 for the unauthorized personal trip. Furthermore, we recommend Chief of Police Melancon document all exceptions to the department's policy governing off-duty use of police vehicles. For example, a memorandum giving an officer authority to travel outside the city limits, including the reason for the exception, and placed in an officer's personnel file would serve as adequate documentation.

This letter is intended for the information and use of the management of the City of Thibodaux. Under Louisiana Revised Statute 24:513, this letter is distributed by the Legislative Auditor as a public document.

If you have any questions, contact me at (225) 339-3839 or Mr. Daryl Purpera at (225) 339-3807.

Respectfully submitted,



Steve J. Theriot, CPA
Legislative Auditor

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