

311

STATE OF LOUISIANA LEGISLATIVE AUDITOR

Bayou Lafourche Fresh Water District
Thibodaux, Louisiana

June 17, 1998



Investigative Audit

Daniel G. Kyle, Ph.D., CPA, CFE
Legislative Auditor

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Bayou Lafourche Fresh Water District

June 13, 1998



**Investigative Audit
Office of the Legislative Auditor
State of Louisiana**

**Daniel G. Kyle, Ph.D., CPA, CFE
Legislative Auditor**

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DANIEL G. KYLE, PH.D., CPA, CFE
LEGISLATIVE AUDITOR

June 19, 1998

**MR. ALFRED DIEZ, CHAIRMAN, AND
MEMBERS OF THE BOARD
RAYOU LAFOURCHE FRESH WATER DISTRICT
Thibodaux, Louisiana**

Transmitted herewith is our investigative report on the Bayou Lafourche Fresh Water District. Our examination was conducted in accordance with Title 24 of the Louisiana Revised Statutes and was performed to determine the propriety of certain allegations received by this office.

This report presents our findings and recommendations. Copies of this report have been delivered to the Honorable Walter Napsie, Jr., District Attorney for the Seventeenth Judicial District of Louisiana, and others as required by state law.

Respectfully submitted,

Daniel G. Kyle, CPA, CFE
Legislative Auditor

ATB:dl

(2/2/98)

Executive Summary

Investigative Audit Report Bayou Lafourche Fresh Water District

The following summarizes the findings and recommendations as well as management's response that resulted from this investigation. Detailed information relating to the findings and recommendations may be found at the page number indicated. Management's response may be found in Attachment I.

Administrator Failed to Take Leave When Away From His Job

(Page 1)

Finding:	From March 29, 1993, through June 30, 1993, Mr. Kirk Charamis, Administrator, was absent from work a total of 90 hours attending meetings of the Lafourche Board of Election Supervisors but did not take annual leave. Mr. Charamis received \$2,157 salary and benefits for those hours. In addition, Mr. Charamis was compensated \$4,050 by the Louisiana Department of Elections for attending these meetings.
Recommendation:	We recommend that the board of commissioners and the District Attorney for the Seventeenth Judicial District of Louisiana review this information and take appropriate action, to include seeking restitution.
Management's Response:	The Board of Commissioners challenges the facts as outlined in the report. The administrator is occupying an unclassified position with the District and enjoys a contractual, professional arrangement with the Board. Contractual provisions do not require that leave be taken. According to Mr. Charamis, though he is not required to take leave, he has voluntarily decided to deduct 90 hours of accumulated annual leave from his account.
Auditor's Rebuttal:	Mr. Charamis's contract with the Board clearly states that he "... shall be entitled to all fringe benefits provided to other employees of the District including, but not limited to, annual leave, sick leave, medical insurance, and life insurance." In addition, Mr. Charamis routinely recorded his annual leave earned, used, and balance on his bi-weekly attendance report.

Furthermore, Mr. Chermie acknowledged his requirement to take annual leave while attending board of election supervisors' meetings by recording annual leave while attending 18 of those meetings, many times indicating "LPHDES meeting" on his leave slips.

Administrator Rented Vehicle for Personal Use**(Page 3)**

- Finding:** Mr. Kirk Chermie, Administrator, rented a vehicle while his personal vehicle was being repaired and received reimbursement of \$240 from the District. However, Mr. Chermie's employment contract contains no provision authorizing him to be provided a vehicle at the District's expense.
- Recommendation:** We recommend that the board of commissioners and the District Attorney for the Seventh Judicial District of Louisiana review this information and take appropriate action, to include seeking restitution.
- Management's Response:** The Board of Commissioners concurred with the factual basis of this finding. However, the Board strenuously disagreed with the characterization that the vehicle was rented for personal use. The vehicle was rented for District travel. Although the administrator's contract states that he will provide his own transportation for district-related business with reimbursement for mileage, it does not prohibit the Board from renting a vehicle for the administrator as the need arises. The submission of a mileage reimbursement voucher for the trip to Baton Rouge was an error on the administrator's part, but was wholly unintentional.
- Auditor's Rebuttal:** Mr. Chermie rented the vehicle for five days; however, he provided no documentary evidence of actual business-related use of the vehicle other than a one-day trip to Baton Rouge. In the future, Mr. Chermie should properly document all business-related use of a rental vehicle.

Superintendent of Operations Paid for Hours Not Worked**(Page 4)**

- Finding:** Mr. Alvin LeBlanc, Superintendent of Operations, certified on his time and attendance records that he worked eight hours on days when he worked less than eight hours. As a result, he received compensation for work he did not perform.

- Recommendation:** We recommend that the District require its employees to record the actual time that they begin and end their workday on their time sheets. Furthermore, the district administrator should periodically review the activities of his employees and compare these activities to their recorded time sheets. In addition, we recommend that the District Attorney for the Seventeenth Judicial District of Louisiana review this information and take appropriate legal action.
- Management's Response:** The Board concurred with the facts as listed in the finding. In an effort to assure that proper, verifiable documentation occurs, the Board is revising its procedures and establishing policies which very clearly outline correct and proper methods for the recordation of time.
-

Operators Swapped Shifts in Conflict With Their Payroll Records

(Page 5)

- Finding:** On 39 occasions from January 27, 1993, to December 22, 1993, pumping station operators for the Bayou LaBouché Fresh Water District swapped workshifts with each other in conflict with their payroll records.
- Recommendation:** We recommend that the District implement policies requiring employees to correctly record their actual work hours on their time and attendance reports. Also, the superintendent of operations should compare the operators' timecards to their time and attendance reports. This information has been provided to the Louisiana Department of Civil Service for review and appropriate action.
- Management's Response:** The Board concurred with the finding and recommendation in the report. A review by the administrator found this practice to be contrary to civil service rules. The practice was ended before the onset of both this investigation and that of Civil Service. It will be appropriately addressed and resolved in the current civil service inquiry.
-

Background and Methodology

The Bayou Lafourche Fresh Water District was created during 1958 for the purpose of furnishing fresh water from the Mississippi River to the incorporated villages, towns, and cities along Bayou Lafourche and within or adjacent to the boundaries of the District. A board of commissioners provides oversight to the District's administrator and ten employees. The district office is located in Thibodaux, Louisiana. The District operates a pumping station located in Donaldsonville, Louisiana, and various flood control structures along Bayou Lafourche.

The Legislative Auditor received information indicating that the administrator and superintendent of operations were away from their jobs but failed to take appropriate leave, the administrator used district funds to rent a vehicle for his personal use, pumping station operators were improperly preparing their time and attendance reports, and various other matters of concern. This investigative audit was conducted to determine the propriety of these allegations.

Our procedures consisted of (1) interviewing employees and officials of the District, (2) interviewing other persons as appropriate, (3) examining selected documents and records of the District, (4) making inquiries and performing tests to the extent we considered necessary to achieve our purpose, and (5) reviewing applicable Louisiana laws.

The results of our investigative audit are the findings and recommendations herein.

Findings and Recommendations

ADMINISTRATOR FAILED TO TAKE LEAVE WHEN AWAY FROM HIS JOB

From March 28, 1993, through June 28, 1997, Mr. Kirk Chazanik, Administrator, was absent from work a total of 90 hours attending meetings of the Lafourche Board of Election Supervisors but did not take annual leave. Mr. Chazanik received \$2,157 salary and benefits for these hours. In addition, Mr. Chazanik was compensated \$4,850 by the Louisiana Department of Elections for attending these meetings.

On June 15, 1992, the Bayou Lafourche Fresh Water District (District) employed Mr. Kirk Chazanik as administrator. Mr. Chazanik's employment contract requires that he render full-time professional services to the board for which he receives a salary and fringe benefits including annual leave, sick leave, retirement, medical insurance, and life insurance. Mr. Chazanik works a 40-hour workweek, his normal work hours are 8:00 a.m. to 4:30 p.m., and he completes a bi-weekly attendance and leave report. This report, which is certified by Mr. Chazanik, indicates the total hours worked for each day and any use of annual or sick leave.

From 1992 through June 1997, Mr. Chazanik was also a member of the Lafourche Board of Election Supervisors (election supervisors). As a member, Mr. Chazanik was entitled to receive \$50 for each day, not to exceed five per election, actually spent in the performance of his duties in preparing for and supervising elections. From March 29, 1993, through June 20, 1997, Mr. Chazanik attended and was compensated for 122 meetings of the election supervisors. Twenty-three of these meetings were held after Mr. Chazanik's normal work hours. The remaining 99 meetings were held during Mr. Chazanik's normal work hours. Though Mr. Chazanik took annual or sick leave while attending 18 of these meetings, he did not take leave while attending the remaining 81 meetings which, according to the official minutes of the meetings, lasted a total of 91 hours. As a result, Mr. Chazanik received salary and related benefits totaling \$2,157 for hours that he was not at work and failed to take leave. In addition, he received \$4,010 in compensation from the Louisiana Department of Elections for the same hours.

On March 3, 1998, Mr. Chazanik informed us that attending the meetings of the board of election supervisors had nothing to do with the business of the District. He stated that he thought he had taken leave to attend the meetings and his failure to submit leave slips was not intentional. Mr. Chazanik stated further that accepting compensation for attending the meetings without recording personal leave was wrong and that he would repay any funds owed to the District.

District Board Chairman Alfred Diaz stated the election supervisors' meetings were not related to district business and that Mr. Charanis should have taken leave to attend the meetings. In addition, Mr. Diaz informed us that Mr. Charanis never approached him individually or the board as a whole to request that he (Charanis) be allowed to work early or late to compensate for the time he attended the meetings.

These actions indicate possible violation of the following state laws:

- R.S. 14:134, "Malfeasance in Office"
- R.S. 42:1451(A), "Obligation Not to Misappropriate"

The Board of Commissioners, in its response, challenges the facts as outlined in the finding stating that Mr. Charanis is occupying an unclassified position with the District and enjoys a contractual, professional arrangement with the Board. The Board maintains that contractual provisions do not require that leave be taken. According to Mr. Charanis, though he is not required to take leave, he has voluntarily decided to deduct 90 hours of accumulated annual leave from his account.

Mr. Charanis's contract with the Board clearly states that he "... shall be entitled to all fringe benefits provided to other employees of the District including, but not limited to, annual leave, sick leave, medical insurance, and life insurance." In addition, Mr. Charanis routinely records his annual leave earned, used, and balance on his bi-weekly attendance report. Furthermore, Mr. Charanis acknowledged his requirement to take annual leave while attending board of election supervisors' meetings by recording annual leave while attending 18 of these meetings, some times indicating "LPGDES meeting" on his leave slips.

We recommend that the board of commissioners and the District Attorney for the Seventeenth Judicial District of Louisiana review this information and take appropriate action, to include seeking restitution.

ADMINISTRATOR RENTED VEHICLE FOR PERSONAL USE

Mr. Kirk Charanis, Administrator, rented a vehicle while his personal vehicle was being repaired and received reimbursement of \$149 from the District. However, Mr. Charanis's employment contract contains no provision authorizing him to be provided a vehicle at the District's expense.

Mr. Chermanic's employment contract states that he is responsible for providing his own private vehicle and shall be reimbursed for its use for district business at the state rate per mile, provided that he submits vouchers that include accurate documentation for mileage. Mr. Chermanic agreed that providing a vehicle is his responsibility and stated that he is reimbursed for his mileage according to his contract.

On February 17, 1997, Mr. Chermanic received a travel reimbursement of \$448 for the month of January 1997. The travel reimbursement included \$240 for the rental of a vehicle from Enterprise Leasing. Mr. Chermanic rented the vehicle for a five-day period from January 15 to January 20, 1997, at a flat rate with no charge for miles driven. According to Mr. Chermanic, he used the rental vehicle while his personal vehicle was in the shop for repairs. He stated that, though it was an unwritten policy, it was his understanding that if his personal vehicle was in the shop for repairs, the district would rent a vehicle for him. Mr. Chermanic agreed that during the five-day rental period he used the vehicle for personal purposes including traveling to and from work. In addition, on January 16, 1997, Mr. Chermanic used the rented vehicle to travel to Baton Rouge on district business. Mr. Chermanic also claimed and received \$38 in mileage reimbursement for this travel.

Each month the District's Board of Commissioners (board) reviews and approves the payment of district bills. In the approval process, the board does not see the actual payment documents, only a listing of payables including vendor names and amounts. Each month Mr. Chermanic's travel reimbursement is a customary item on the listing.

An auditors report of the February 17, 1997, board meeting revealed that Mr. Chermanic did not bring to the board's attention the vehicle rental, an unusual item contained within his monthly travel reimbursement. As a result, the board approved his \$448 travel reimbursement without the knowledge that it included a \$240 invoice from Enterprise Leasing or that it included the \$38 mileage reimbursement.

Board Chairman Alfred Diaz stated that he knew of no unwritten policy providing for Mr. Chermanic to rent a vehicle to travel back and forth to work. In addition, he stated that he would not have approved Mr. Chermanic's monthly travel reimbursement had he known that it included the \$240 vehicle rental.

The Board of Commissioners concurred with the factual basis of this finding. However, the Board strenuously disagreed with the characterization that the vehicle was rented for personal use. The vehicle was rented for District travel. Although the administrator's contract states that he will provide his own transportation for district-related business with reimbursement for mileage, it does not prohibit the Board from renting a vehicle for the administrator as the need arises. The submission of a mileage reimbursement voucher for the trip to Baton Rouge was an error on the administrator's part, but was wholly unintentional.

Mr. Chermanic rented the vehicle for five days; however, he provided no documentary evidence of actual business-related use of the vehicle other than a one-day trip to Baton Rouge. In the future, Mr. Chermanic should properly document all business-related use of a rental vehicle.

We recommend that the board of commissioners and the District Attorney for the Seventhenth Federal District of Louisiana review this information and take appropriate action, to include seeking restitution.

SUPERINTENDENT OF OPERATIONS PAID FOR HOURS NOT WORKED

Mr. Alvin LeBlanc, Superintendent of Operations, certified on his time and attendance records that he worked eight hours on days when he worked less than eight hours. As a result, he received compensation for work he did not perform.

As superintendent of operations, Mr. Alvin LeBlanc is responsible for the general operation of the District's pumping station located in Donaldsonville, Louisiana. The pumping station supplies water from the Mississippi River for the purpose of furnishing fresh water to the incorporated villages, towns, and cities along Bayou Lafourche. Mr. LeBlanc is required to work 40 hours per week and earns annual and sick leave for purposes of paid absences. According to Mr. LeBlanc, his normal work hours are 7:00 a.m. to 3:30 p.m. with a 30-minute lunch break, though he occasionally works 8:00 a.m. to 4:00 p.m.

During January and February 1998, we observed Mr. LeBlanc's activities on four separate days. On each of these days, Mr. LeBlanc reported on his time sheets that he worked normal 8-hour workdays when he was actually away from his job a total of 3 1/2 hours.

1. On January 21, 1998, Mr. LeBlanc arrived at work at 8:30 a.m., 1 1/2 hours late and left work at 3:25 p.m.
2. On January 23, 1998, Mr. LeBlanc arrived at work at 8:40 a.m. (1/2 hour late) and left his workplace for 2 1/2 hours during the day. Therefore, he worked only 4 1/2 hours, 3 1/2 hours short of his required workday.
3. On January 30, 1998, Mr. LeBlanc arrived at work at 8:05 a.m., one hour late.
4. On February 3, 1998, Mr. LeBlanc arrived at work at 7:30 a.m., left at 10:30 a.m., arrived again at 1:30 p.m., and left work at 3:30 p.m. Therefore, he worked only 5 1/2 hours, 2 1/2 short of his required workday.

In addition, the District's phone records indicate that on 19 occasions from January 1, 1997, to January 31, 1998, calls were made from Mr. LeBlanc's home to either the pumping station or the district office in Thibodaux during his regular work hours. Twelve of these calls were charged to the District's AT&T calling card (issued only to Mr. LeBlanc). The remaining calls were from Mr. LeBlanc's home to the district office and were billed to the District's 800 number. His daily report log indicated that he was at the pumping station or at other work sites when these calls were made.

On March 5, 1998, Mr. LeBlanc agreed that he had not been working full 8-hour workdays as reported on his time sheets. He stated that he had done wrong and that it was in February 1997 that he began arriving late, taking extended lunches, and leaving early. He told us that even though he did not work eight hours each day, he got the job done.

During the four days of observation, Mr. LeBlanc was away from his job a total of 8 1/2 hours with no leave taken. As a result, he was paid \$155.68 that he was not entitled to receive.

These actions indicate possible violations of the following state laws:

- R.S. 14:124, "Malfeasance in Office"
- R.S. 42:1461(A), "Obligation Not to Misappropriate"

The Board concurred with the facts as listed in the finding. In an effort to assure that proper, verifiable documentation occurs, the Board is revising its procedures and establishing policies which very clearly outline correct and proper methods for the recording of time.

We recommend that the District require its employees to record the actual time that they begin and end their workday on their time sheets. Furthermore, the district administrator should periodically review the activities of his employees and compare these activities to their recorded time sheets. In addition, we recommend that the District Attorney for the Seventeenth Judicial District of Louisiana review this information and take appropriate legal action.

OPERATORS SWAPPED SHIFTS IN CONFLICT WITH THEIR PAYROLL RECORDS

On 29 occasions from January 27, 1997, to December 21, 1997, pumping station operators for the Bayou Lafourche Fresh Water District swapped workshifts with each other in conflict with their payroll records.

The Bayou Lafourche Fresh Water District (district) employs four full-time operators who maintain the daily operation of the pumping station. Operators are required to punch timecards and complete time and attendance sheets to certify hours worked. The operators earn annual and sick leave and are paid time and one-half for their overtime hours. The time and attendance sheets are approved by their supervisor and used to compute their paychecks and leave balances.

From January 27, 1997, to December 21, 1997, operators swapped workshifts 29 times, but did not correctly record this activity on their payroll records. As an example, when Operator A worked Operator B's shift, Operator A would punch his timecard but would not record this time on his time and attendance sheet. Even though Operator B did not work, he (B) would record on his time and attendance sheet that he had worked. As a result, Operator B would not be charged for leave taken and the hours that he did not actually work would be included in his total hours for purposes of computing his overtime pay. In addition, though Operator A actually worked

more hours than recorded on his time and attendance sheet, those unrecorded hours are not included in his total hours for purposes of computing overtime pay, thereby resulting in an underpayment.

Mr. Alvin Laflanc, the supervisor of the pumping station, stated that swapping of workshifts started sometime ago when an employee needed time off and a co-worker worked for him. According to Mr. Laflanc, the District's administrator, Mr. Kirk Chenevie, originally approved this practice. Mr. Chenevie stated that he focused on reducing overtime of district employees and, in doing so, he did not object to employees swapping shifts.

As a result of operators not properly recording the actual hours that they work on their time and attendance sheets, payments are being made to employees for hours not worked, leave balances are not being charged for hours not actually worked, and operators who work additional hours are not being properly compensated.

The Board concurred with the finding and recommendation. A review by the administrator found this practice to be contrary to civil service rules. The practice was noted before the onset of both this investigation and that of Civil Service. It will be appropriately addressed and resolved in the current civil service inquiry.

We recommend that the District implement policies requiring employees to correctly record their actual work hours on their time and attendance reports. Also, the superintendent of operations should compare the operator's time cards to their time and attendance reports. This information has been provided to the Louisiana Department of Civil Service for review and appropriate action.

Attachment I

Management's Response

Bayou Lafourche Fresh Water District

1818 St. Mary Street • Thibodaux, Louisiana 70301

Telephone (504) 447-7125 • Facsimile (504) 447-4287

E-mail: info@bcfw.com

May 22, 1998

Dr. Daniel G. Kyle, Legislative Auditor
State of Louisiana
P.O. Box 94387
Baton Rouge, Louisiana 70804-9387

Dear Dr. Kyle,

Our review of records and applicable laws, rules, policies and procedures related to the findings outlined in your audit dated May 11, 1998 has been completed. Our response is as follows:

FINDING: Administrator failed to take leave when away from his job.

RESPONSE: The Board of Commissioners challenges the facts as outlined in the report. The administrator verified attendance at Board of Election Supervisors' meetings for Lafourche Parish during the period in question. Our review of the administrator's employment contract, gubernatorial executive orders related to unclassified employees, and similar positions across the state has determined the administrator is not required to take leave. The administrator is occupying an unclassified position with the District and enjoys a contractual, professional services arrangement with the Board. Contractual provisions do not require that leave be taken. In consultation with the administrator and his legal counsel, it was agreed that contractual provisions related to this matter would be developed to correct any deficiency contrary to La. law.

FINDING: Administrator rented vehicle for personal use.

RESPONSE: The Board of Commissioners of the Bayou Lafourche Fresh Water District concurs with the factual basis of this finding. The administrator rented a vehicle, the full cost of which was reimbursed by the Board. The rental was for five days while his personal vehicle was being repaired. In addition, the administrator submitted a mileage reimbursement voucher for one of the five days, for a trip to Baton Rouge on District business. The administrator admits that this was an error on his part, but it was wholly unintentional.

However, the Board strenuously disagrees with the characterization that the vehicle was rented for personal use. The vehicle was rented for District related travel. Although the administrator's contract states that he will provide his own transportation for district related business with reimbursement for mileage, it does not prohibit the Board from renting a vehicle for the administrator as the need arises. The District receives a greater benefit from having the administrator provide his own transportation than if it were to purchase a vehicle for his use, as it does for other employees. The administrator rented the vehicle in question to use for business related to the District, not simply to have

REC'D BY: [REDACTED]
DATE: [REDACTED]

transportation to and from home each day.

FINDING: Superintendent of operations paid for hours not worked.

RESPONSE: The Board concurs with the facts as listed in your report. The superintendent is required to work forty hours per week. He routinely works in excess of forty hours per week. It is common practice to fill out time sheets to reflect a normal shift worked for all employees, be they on eight, ten or twelve hour workday bases. Mr. Lulliana performed his job as required and in a satisfactory manner for the period in question. He conversely did not show time worked that was additional to his normal working hours, or for lunches missed, breaks not taken, weekends, nights, holidays and so forth. The heading of this finding could just as easily read " Superintendent not paid for additional hours worked". In an effort to assure that proper, verifiable documentation occurs, the Board is revising its procedures and establishing policies which very clearly outline correct and proper methods for the recording of time.

FINDING: Operators swapped shifts in conflict with their payroll records.

RESPONSE: The Board concurs with the findings and the recommendation in the report. The practice of swapping shifts was longstanding, probably dating back to the mid 1950s. Upon the recent complaints of other employees of the District, a review by the administrator found this practice to be contrary to civil service rules. The practice was ended prior to the onset of both this investigation and that of Civil Service. It will be appropriately addressed and resolved in the current civil service inquiry.

Sincerely,


Bruno Ruggiero
Chairman

cc: Board of Commissioners
PDR

Kirk Patrick Chevrette
351 Hale Drive • Thibodaux, Louisiana 70301-6602

501-782-6600 (MO) 80

May 22, 1998

Dr. Daniel G. Kyle, Legislative Auditor
State of Louisiana
P.O. Box 94397
Baton Rouge, Louisiana 70804-0397

Dear Dr. Kyle,

I have reviewed records, applicable laws, rules, policies and procedures related to the findings outlined in your audit dated May 11, 1998. My response is as follows:

FINDING: Administrator failed to take leave when away from his job.

RESPONSE: When exposed to this finding by your auditors, I was led to believe that despite contractual provisions stating otherwise, I was required to take leave by state law. In a review of my contractual arrangement with the Board, I have concluded that I have followed state law and am not required to take leave. I acknowledge the meeting attendances as stated by your auditors, and have never denied or tried to hide this. I often work in excess of the standard forty hour work week enjoyed by classified employees. In addition, I am on constant twenty-four hour call at the District. I am not compensated for overtime, nor do I accumulate compensatory time. My job, like those of other chief administrative officers of state boards and commissions, department secretaries and assistants, including yourself, requires that I perform certain functions for a set salary. I do not get paid by the hour. Neither are these exempt employees required to take leave. I have performed the functions and supplied the services required of me, and have been paid accordingly.

Although I am not required to take leave and am able to document that I worked in great excess of the ninety hours listed in your report, I have voluntarily decided to deduct ninety hours of accumulated annual leave from my account. In addition, I have opened discussions with the Board to amend current provisions of my contract to clearly define leave and the taking of leave.

FINDING: Administrator rented vehicle for personal use.

RESPONSE: The submission of a mileage voucher to the District was an innocent error on my part. I turned in the voucher for mileage at the beginning of the expense period, and the rental voucher weeks later, at the end of the expense period. I simply didn't remember submitting the earlier voucher, or I would certainly have withdrawn it. There was absolutely no intent to defraud the District of the \$38 in question. As to the rental vehicle, I did not intend to submit the request for reimbursement at the time the vehicle was rented. I expected a one day rental. This proved not to be the case. My vehicle took five days to repair and as such I incurred a \$280 expense for the rental vehicle. Other than travel to and from home during the five days in question, the vehicle was used

exclusively for travel related to the business of the District. Other employees of the District enjoy the benefit of having transportation provided for them by the District. I see no harm in this one-time event.

However, to assure that there is no hint of impropriety, I have decided to reimburse not only the rental cost but the mileage reimbursement also. In addition, I will propose an amendment to my contract to clearly define the reimbursement of transportation related expenses.

Sincerely,



Kirk Charnick

cc: BLPWD Board of Commissioners

File

Alvin LeBlanc
P.O. Box 33, Plattenville, Louisiana 70080

May 22, 1998

Dr. Daniel G. Kyle, Legislative Auditor
State of Louisiana
P.O. Box 94377
Baton Rouge, Louisiana 70804-0387

Dear Dr. Kyle,

My response to the findings outlined in your audit dated May 11, 1998 is as follows:

FINDING: Superintendent of operations paid for hours not worked.

RESPONSE: I am required to work fifty hours per week and customarily work from 7:00 a.m. to 3:30 p.m.. However, I am on call twenty-four hours per day. I routinely work in excess of forty hours per week without compensation of any nature. I do not challenge the arrival times on January, 22, 23, 30, 1998 and on February 3, 1998 as set forth in the audit report. However, I am certain that I performed meaningful service for fifty hours during those pay periods. I now understand that I must record my actual duty hours.

Sincerely,



Alvin LeBlanc

cc: Board of Commissioners

Attachment II
Legal Provisions

Legal Provisions

The following legal citations are referred to in the Findings and Recommendations section of this report:

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

R.S. 42:1481(A) provides that officials, whether elected or appointed, by the act of accepting such office assume a personal obligation not to misappropriate, misapply, convert, misuse, or otherwise wrongfully take any funds, property or other thing of value belonging to the public entity in which they hold office.

