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February 23, 2005

Bobby R. Gordon
Chief of Police
Oakdale Police Department
P.O. Box 728
Oakdale, LA 71463

Dear Chief Gordon:

During our audit of the Oakdale City Court, we examined certain records, processes, and procedures of the Oakdale Police Department (OPD) as they relate to the Oakdale City Court. This audit was conducted in accordance with Title 24 of the Louisiana Revised Statutes and 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 Court's financial statements or system of internal control nor assurances as to compliance with laws and regulations.

As a result of this examination, certain matters came to our attention that we bring to the attention of management for consideration. We offer the following comments and suggestions.

Louisiana law¹ requires the chief administrative officer to:

- (1) issue citation books;
- (2) maintain a record of each book;
- (3) maintain a record of each citation contained in each book including those damaged or voided;
- (4) maintain a record of who each book and citation was issued to; and
- (5) require a receipt for each book issued.

¹ Revised Statute 32:398.1A provides, in part, that all traffic enforcement agencies shall provide traffic citations in appropriate form containing notices to appear, which shall be issued in books with citations in quadruplicate.

Revised Statute 32:398.1B provides, in part, that the chief administrative officer shall issue these books, maintain a record of each book and each citation contained therein issued to all individual members of the traffic enforcement agency and shall require and retain a receipt for each book issued.

Revised Statute 32:398.2D provides, in part, that the chief administrative officer shall require all traffic officers under his supervision to return to him a copy of every traffic citation which was issued by the officer for the violation of a traffic law or ordinance, and in addition shall require the return of all copies of every traffic citation which has been spoiled or upon which an entry has been made without having issued the citation to the alleged violator.

Revised Statute 32:398E provides, in part, that the chief administrative officer shall also maintain in connection with every traffic citation issued by an officer under his supervision a record of the disposition of the charge by the court.

Bobby R. Gordon
Chief of Police
Oakdale Police Department
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This law also requires the chief administrative officer to maintain a record of the disposition of each citation including those damaged and voided.


We noted that citation books are issued randomly instead of sequentially resulting in number gaps that make accountability more difficult. The OPD uses manual ledgers to record the issuance of citation books and individual citations. However, reconciliation procedures are not performed to ensure that all citation books and citations issued are entered on the manual ledgers. In addition, the disposition of all citations is not maintained by the OPD.

The OPD should ensure accountability for each citation issued and its disposition by maintaining documentation that contains the history of each citation. For each citation issued, documentation should be maintained that reflects the date of issuance; the issuing officer; the cited offense; the court date; the disposition of the citation, including damaged and voided citations; and the fine, if any, paid. As new citation books are issued, the OPD should ensure that all previously issued books and citations have been turned in. In addition, the OPD should, on a daily basis, update the disposition of citations to reflect current status.

Finally, having written policies and procedures will strengthen the OPD's current practices. Written policies and procedures also provide a framework for present and future employees to perform the business operations necessary to provide accurate accountability of assets and help prevent fraud.

I trust this information will assist you in the efficient and effective operations of the OPD. Should you have any questions, please contact me at (225) 339-3839 or Mr. Daryl Purpera at (225) 339-3807.

Sincerely,



Steve J. Theriot, CPA
Legislative Auditor

SDP:JLM:DGP:dl



MAYOR
Bobby Abrusley

City of Oakdale

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CITY ATTORNEY
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February 4, 2005

Steve J. Theriot, CPA
Legislative Auditor
Baton Rouge, LA

Dear Mr. Theriot,

In a cooperative response to your comments and suggestions resulting from your recent examination regarding the Oakdale Police Department, we are implementing the following corrective action:

1. Issuing of Citation books:
 - a. A log out form has been created to include the following information;
 - i. From – Thru numbers in book
 - ii. Date book was issued
 - iii. Officer book was issued to
 - b. Citation books will be kept in numerical sequence in a secured file
 - c. Citation books will be issued in numerical sequence effective immediately.
2. Disposition of Citations
 - a. Once the Officer has completed his/her book of citations, he/she will return completed book to the Chief of Police designee.
 - b. The designee will then ensure all citations are accounted for (no citations are missing).
 - c. The designee will then document the following on a prepared log:
 - i. Date issued
 - ii. Officer's Name
 - iii. Offense
 - iv. Court Date

The following will be ongoing until all information has been obtained.

 - v. Disposition (i.e., damaged, voided, etc.)
 - vi. Fines, if any, has been paid.

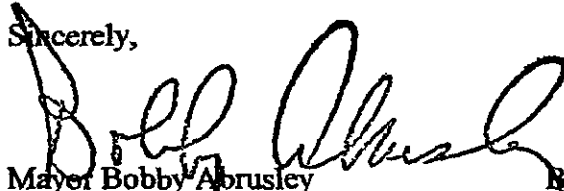
NOTE: The Chief of Police will work with the City Court and/or the District Attorney's Office regarding the tracking of the disposition of each ticket not damaged or voided, as well as the fine amount assigned to each citation and if paid and when.

3. Policy & Procedure

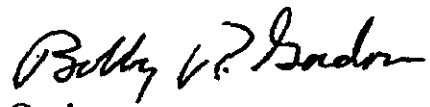
- a. Through the collaborative efforts of the Oakdale Police Department, City Court and District Attorney's Office, we are drafting a policy and procedure to outline the above stated procedures.
- b. All staff affected by the above policy will be educated and reviewed on a regular basis to ensure compliance.

Thank you for your recommendations and assistance in this matter. Should you need further assistance or information, please do not hesitate to contact me at (318) 335-0290 or (318) 335-3629.

Sincerely,



Mayer Bobby Abrusley
Mayor
City of Oakdale



Bobby Gordon
Chief of Police
City of Oakdale