

OUACHITA PARISH SHERIFF'S OFFICE



COMPLIANCE AUDIT
ISSUED SEPTEMBER 19, 2012

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

September 19, 2012

THE HONORABLE JAY RUSSELL, SHERIFF
OUACHITA PARISH

Monroe, Louisiana

We have audited certain transactions of the Ouachita Parish Sheriff's Office (OPSO). Our audit was conducted in accordance with Title 24 of the Louisiana Revised Statutes to determine the propriety of certain allegations made against an employee of the OPSO.

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*.

The accompanying report presents our finding and recommendations as well as management's response. This is a public report. Copies of this report have been delivered to the District Attorney for the Fourth Judicial District of Louisiana and others as required by law.

Respectfully submitted,

Daryl G. Purpera, CPA, CFE
Legislative Auditor

DD/ch

OPSO 2012

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EXECUTIVE SUMMARY

Cash Collections Not Deposited

Records of the Ouachita Parish Sheriff's Office (OPSO) and Louisiana Department of Public Safety indicate that from June 23, 2010, through October 28, 2011, former OPSO employee, Lakeisha Norris, failed to deposit cash collections of fines, fees, and court costs payments totaling at least \$50,387 into the OPSO bank account. These cash collections represent amounts owed by offenders, but they were falsely recorded as credits for time served in jail rather than being properly recorded as credits for cash collected from offenders. This scheme allowed cash to be removed from the daily collections without detection.

Based on the manner in which Ms. Norris was falsely recording credits, she may have failed to deposit an additional \$21,075 into the OPSO bank account. Therefore, total cash collections not deposited by Ms. Norris may be as high as \$71,462 (\$50,387 + \$21,075). Our audit disclosed that Ms. Norris established a personal bank account in June 2010, in which multiple large cash deposits were made through October 2011 totaling \$71,226. By failing to deposit all cash collections into the OPSO bank account, Ms. Norris may have violated state law.¹

¹ **R.S. 14:67** provides, in part, that theft is the misappropriation or taking of anything of value which belongs to another, either without the consent of the other to the misappropriation or taking, or by means of fraudulent conduct, practices, or representations.

R.S. 14:133 provides, in part, that filing false public records is the filing or depositing for record in any public office or with any public official, or the maintaining as required by law, regulation, or rule, with knowledge of its falsity, any forged document, any wrongfully altered document, or any document containing a false statement or false representation of a material fact.

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. 14:73.5 A provides, in part, that computer fraud is the accessing or causing to be accessed of any computer, computer system, computer network, or any part thereof with the intent to: (1) Defraud; or (2) Obtain money, property, or services by means of false or fraudulent conduct, practices, or representations, or through the fraudulent alteration, deletion, or insertion of programs or data.

BACKGROUND AND METHODOLOGY

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Ouachita Parish Sheriff (Sheriff) serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. As the ex-officio tax collector, the Sheriff is responsible for collecting ad valorem taxes; parish occupational licenses; state revenue sharing funds; and fines, costs, and bond forfeitures imposed by the district court. The Sheriff's Tax Office is located within the City of Monroe office.

The District Attorney for the Fourth Judicial District requested our assistance in the investigation of a possible misappropriation of fine collections at the Ouachita Parish Sheriff's Office (OPSO). The possible misappropriation was identified after an employee, Lakeisha Norris, who worked in the Tax Office was transferred to another work station (at the Ouachita Correctional Center) and receipts for fine, fees, and court costs collections found at her previous work station (at Tax Office) appeared to have been altered. Subsequently, on February 10, 2012, Ms. Norris was terminated from the OPSO.

The procedures performed during this audit included:

- (1) interviewing employees of the OPSO;
- (2) interviewing other persons as appropriate;
- (3) examining selected documents and records of the OPSO;
- (4) gathering documents from external parties; and
- (5) reviewing applicable state laws and regulations.

FINDING AND RECOMMENDATIONS

Cash Collections Not Deposited

Records of the Ouachita Parish Sheriff's Office (OPSO) and Louisiana Department of Public Safety indicate that from June 23, 2010, through October 28, 2011, former OPSO employee, Lakeisha Norris, failed to deposit cash collections of fines, fees, and court costs payments totaling at least \$50,387 into the OPSO bank account. These cash collections represent amounts owed by offenders, but they were falsely recorded as credits for time served in jail rather than being properly recorded as credits for cash collected from offenders. This scheme allowed cash to be removed from the daily collections without detection.

Based on the manner in which Ms. Norris was falsely recording credits, she may have failed to deposit an additional \$21,075 into the OPSO bank account. Therefore, total cash collections not deposited by Ms. Norris may be as high as \$71,462 (\$50,387 + \$21,075). We found that Ms. Norris established a personal bank account in June 2010, in which multiple large cash deposits were made through October 2011 totaling \$71,226. By failing to deposit all cash collections into the OPSO bank account, Ms. Norris may have violated state law.²

Overview of Collection Process and Credits Recorded for Time Served in Jail

Collection Process

The \$71,462 (\$50,387 + \$21,075) referred to in this report represents fines, fees, and court costs imposed by the Fourth Judicial District Court for criminal and misdemeanor violations. These types of payments are collected by OPSO employees working in the Tax Office. Although some payments are received through the mail, most payments are made in person in the Tax Office. Payments are made in cash, money orders, and cashier's checks: personal checks are not accepted. Payments of fines, fees, and court costs are collected at one cash register used specifically for these types of payments. The standard collection process is as follows:

- Payments collected are recorded in the OPSO "fines and cost" computer system and the funds are placed in a cash register drawer.

²R.S. 14:67 provides, in part, that theft is the misappropriation or taking of anything of value which belongs to another, either without the consent of the other to the misappropriation or taking, or by means of fraudulent conduct, practices, or representations.

R.S. 14:133 provides, in part, that filing false public records is the filing or depositing for record in any public office or with any public official, or the maintaining as required by law, regulation, or rule, with knowledge of its falsity, any forged document, any wrongfully altered document, or any document containing a false statement or false representation of a material fact.

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. 14:73.5 A provides, in part, that computer fraud is the accessing or causing to be accessed of any computer, computer system, computer network, or any part thereof with the intent to: (1) Defraud; or (2) Obtain money, property, or services by means of false or fraudulent conduct, practices, or representations, or through the fraudulent alteration, deletion, or insertion of programs or data.

- Two payment receipts are printed from the fines and cost system, one of which is marked “paid” and signed by the OPSO employee collecting the payments and given to the offender. The second copy is placed in the “closeout file” for that day’s collections.
- At the end of each work day, the employee reconciles/agrees the monies in the cash register drawer to the amounts shown on the cash register tape and to the payment listing generated from the fines and cost system.
- The employee places the cash register drawer in a locked safe in the Tax Office and prepares the deposit slip.
- The following morning, a Tax Office employee reviews the deposit to ensure that all money orders, cashier’s checks, and cash listed on the deposit slip matches the items and amounts in the cash drawer.
- The deposit is taken to the bank by two Tax Office employees.

Credits Recorded for Time Served in Jail

The OPSO allows offenders to receive full or partial credit against their fines, fees, and court costs owed based on the time they served in jail. Court sentences generally include jail time and fines. Jail time is typically suspended in favor of probation; however, there are instances where offenders serve time in jail even though the jail sentence was suspended. This can occur, for example, when an offender spends time in jail prior to trial or when jail time is served on a probation violation. To address these types of situations, the OPSO grants and records “Time Served” (TS) credits against fines, fees, and court costs owed by offenders. In addition, state law allows “Sheriff Good Time” credit. Both types of credit are described below:

1. **“Time Served” (TS) credit.** TS credits are calculated based on a predetermined formula, which includes the number of days an offender served in jail. The amount credited can result in the dismissal of all or a portion of the fines, fees, and court costs depending on how much time was spent in jail. Jail time served is recorded in the “jail” computer system. Because the fines and cost system and the jail system are not integrated, the Tax Office employee must manually determine the number of days spent in jail, manually calculate the TS credit, and manually record the TS credit in the fines and cost system. There are no automated controls or management oversight to ensure the calculations are made correctly. Once the calculation is made, the employee records the amount of the credit in the fines and cost system along with a comment explaining how the calculation was made.

2. **“Sheriff Good Time” credit, also known as “Release per Sheriff Instruction” (REL) credit.** State law³ allows sheriffs to release prisoners who have served half their sentence with good behavior. REL credits result in the dismissal of all fines and the associated fees and court costs. OPSO employees working at the Ouachita Correctional Center determine when REL credits are authorized and record this information in the jail system and then notify the Tax Office. Once the Tax Office employee is notified that a REL credit has been authorized, he or she will calculate and record the credit amount in the fines and cost system.

False Credits Recorded and Missing Cash Payments

We identified false credits and missing cash payments by reviewing OPSO records, including the fines and cost and jail computer systems, as well as by comparing these records to independent records from the Department of Public Safety's Division of Probation and Parole (DPP).

Our review indicated that from June 23, 2010, through October 28, 2011, there were 64 instances where offenders were falsely granted credits totaling \$71,462. DPP and OPSO records show that in 43 of the 64 instances, payments totaling \$50,387 were received and credits were recorded against balances owed by offenders equal to that amount; however, cash collections corresponding to the \$50,387 of credits were not deposited into the OPSO bank account. Since money orders and cashier's checks made up most of the \$50,387 and were included in the deposits they were, in effect, substituted for cash collections that were removed prior to the deposit being made. For the remaining 21 credits totaling \$21,075, we cannot confirm payment using DPP and OPSO records; however, OPSO records confirm that credits were falsely recorded in offender accounts. These 21 credits are described more fully in the following section labeled “Additional False TS and REL Credits Recorded.”

Our review revealed that the 64 false credits totaling \$71,462 were granted/recorded as follows:

1. False Credits Recorded as “Time Served” (TS)

Thirty TS credits totaling \$36,914 were falsely granted. Felony probation records from DPP indicate that offenders paid the amount of the fines, fees, and court costs corresponding to the amount of credits granted for 24 of the 30 TS credits. This totaled \$30,563. Tax Office records, including receipts, indicate that offenders paid the amount of the fines, fees, and court costs corresponding to the amount of credit granted for the remaining six TS credits that totaled \$6,351. Because the offenders paid the amounts for which the credits were subsequently

³ **R.S. 15:571.3 A** provides that (1) Every prisoner in a parish prison convicted of an offense and sentenced to imprisonment without hard labor, except a prisoner convicted a second time of a crime of violence as defined by R.S. 14:2(B), may earn a diminution of sentence, to be known as "good time", by good behavior and performance of work or self-improvement activities, or both. The amount of diminution of sentence allowed under this Paragraph shall be at the rate of thirty days for every thirty days in actual custody, except for a prisoner convicted a first time of a crime of violence, as defined in R.S. 14:2(B), who shall earn diminution of sentence at the rate of three days for every seventeen days in actual custody held on the imposed sentence, including, in either case, time spent in custody with good behavior prior to sentencing for the particular sentence imposed as authorized by Code of Criminal Procedure Article 880. (2) The sheriff of the parish in which the conviction was had shall have the sole authority to determine when good time has been earned in accordance with the sheriff's regulations and the provisions of this Section.

granted and because there was insufficient jail time served to support the credits, these 30 credits were falsely granted. Below are two examples of TS credits that were falsely granted:

- On June 14, 2011, a TS credit for \$1,348.50 was granted/recorded to an offender's account. However, on this same day (June 14, 2011), DPP records show that this offender paid \$1,348.50 to the Tax Office. In addition, the offender served less than two days in jail when 180 days in jail were required for full credit against the fine, fees, and court costs owed of \$1,348.50. Therefore, because the payment was collected and the time served in jail was not sufficient, this TS credit was falsely recorded.
- According to the OPSO fines and cost system, on March 3, 2011, a TS credit for \$938.50 was recorded to an offender's account. However, Tax Office documents contain a receipt for a \$938.50 payment dated March 3, 2011 (the same date). In addition, the offender served less than one day in jail when 180 days in jail were required for full credit against the fine, fees, and court costs owed of \$988.50.

2. False Credits Recorded as "Release per Sheriff Instruction" (REL)

Thirteen REL credits totaling \$13,473 were falsely granted. Felony probation records from DPP show that the offenders paid the amount of the fines, fees, and court costs corresponding to the amount of credit granted. Because the offenders paid the amount for which the credit was subsequently granted, these 13 REL credits were also falsely granted. In addition, for most of these REL credits, the jail sentence was suspended in favor of probation, making the offenders ineligible for REL credits. Finally, in some instances, the offenders were not in jail at the time the REL credit was granted.

For example, an offender was granted a REL credit totaling \$1,438.50 on August 4, 2011. On this same date, DPP records indicated that this offender paid \$1,438.50 to the Tax Office. In addition, the jail sentence was suspended and the offender had not been in jail for nearly two years prior to the REL credit being granted.

3. Additional False TS and REL Credits Recorded

During our review, we identified 21 additional TS and REL credits totaling \$21,075 that were falsely granted. Specifically, we identified 17 TS credits totaling \$16,744 and four REL credits totaling \$4,331. The difference between these credits and the 43 (TS and REL) credits discussed previously is these 21 credits did not have DPP documents or Tax Office receipt documents associated with them confirming that payments were made. However, a detailed review of the supporting documents for these 21 credits indicates that they, as with the other

credits, were falsely granted because the offenders did not have sufficient jail time to support the credit and/or their jail sentence was suspended.

Lakeisha Norris' Responsibilities and Actions

According to Captain Pat Johnson, Supervisor of the OPSO Tax Office, former Tax Office employee Lakeisha Norris was the employee primarily responsible for (1) collecting the fines, fees, and court costs; (2) issuing receipts for payments; (3) reconciling the collections; and (4) preparing the bank deposits of the fine, fees, and court cost payments. She performed these functions 95% of the time and other Tax Office employees performed these functions when Ms. Norris was not available.

Ms. Norris' Timesheets/Attendance at Work

Ms. Norris was the only Tax Office employee who was present at work on every day that a false credit was granted. The other four Tax Office employees were present for some but not all of these days. The dates that the TS and REL credits were granted is recorded on the receipts generated by the fines and cost system. Using these receipts, we determined the date on which each of the 64 false credits (described previously) were granted. We then correlated these dates with the timesheets of the five Tax Office employees who collected fines, fees, and court costs during our audit period. The results of our comparison show that only Ms. Norris was present at work on every day that a false credit was granted.

Receipts Signed by Ms. Norris

DPP records indicate that 14 of the 64 credits recorded against fines, fees, and court costs were paid at the Tax Office by the offenders. For six of these 14 payments, totaling \$6,966, DPP records include Tax Office receipts that were stamped and signed by Ms. Norris indicating that she collected the payments. The payments corresponding to the receipts were not subsequently included in the deposits to the OPSO bank account.

According to Captain Johnson, Ms. Norris prepared the bank deposits on all days that she worked; therefore, Ms. Norris had full access to the cash on-hand. Additionally, timesheets for Ms. Norris indicate that she worked on the days that the deposits corresponding to these six payments were made.

Disposition Slip Notations Made by Ms. Norris

A disposition slip is a triplicate form completed by the court bailiff after sentencing and it includes basic information on the sentence such as the violation, docket number, and fine amount. Two carbon copies of this slip are kept in a drawer at Ms. Norris' workstation and are moved to the closeout files upon completion of the sentence or payment of the fines, fees, and court costs owed. The third carbon copy is given to the offender when the fines, fees, and court costs are fully paid.

We reviewed the disposition slip corresponding to each of the 64 false credits recorded in the fines and cost system. During our review of the disposition slips associated with the 47 (30 + 17) false TS credits, we identified several instances when Ms. Norris recorded a handwritten note with her signature in the comments section indicating the time frame that supported the TS credit given. Eleven of these handwritten notes show significantly longer jail times than the times actually served as recorded in the jail system. This discrepancy suggests Ms. Norris intentionally recorded time frames, in the fines and cost system, which she knew to be false in order to support a TS credit that was not warranted.

Activity in Ms. Norris' Personal Bank Account

The dates and amounts of deposits into Ms. Norris' bank account are very close to the dates and amounts of the 64 false credits.

Ms. Norris opened a personal checking account at Iberia Bank on June 22, 2010, which was one day prior to the date of the first false credit that we identified. From June 24, 2010 to October 31, 2011, \$71,226 of cash was deposited into her bank account. The last false credit we identified in the Tax Office records was dated October 28, 2011, which was three days prior to the last cash deposit made into Ms. Norris' bank account. In addition, the value of the 64 false credits that we identified (both those we can show payments for and those we cannot show payments for) totaled \$71,462, which is \$236 more than the total amount of cash deposited into Ms. Norris' personal bank account.

Finally, Ms. Norris' bank account records show a deposit made of \$938 on June 25, 2010, shortly after the account was opened. On this same day, we identified a false credit recorded for \$938.50 in which DPP records show that the offender made the payment and which there was no corresponding deposit into the OPSO bank account.

We attempted to discuss with Ms. Norris her responsibilities and actions; however, through her attorney, Ms. Norris refused to speak with us.

Conclusion

Former Tax Office employee Lakeisha Norris was primarily responsible for the collection, reconciliation, and deposit of fines, fees, and court costs. She was also the only Tax Office employee present on each day a false credit was granted. Also, handwritten notes on several of the disposition slips indicate Ms. Norris recorded jail sentences significantly longer than actually served to support credits that were not warranted. During our review, we determined that in 2010 and 2011, credits against fines, fees, and court costs owed were falsely granted 64 times by Ms. Norris. DPP and OPSO records indicate payments were made to the Tax Office for amounts corresponding to 43 of these credits totaling \$50,387 which was not deposited into the OPSO bank account. In addition, based on the manner in which payments were recorded, it appears that Ms. Norris may have failed to deposit an additional \$21,075 in cash collections into the OPSO bank account. Finally, activity in Ms. Norris' personal bank account revealed large cash deposits that correlates with the timing of false credits granted and the aggregate amount of the false credits.

Based on this information, Ms. Norris may have violated State laws.¹

Recommendations

We recommend the OPSO adopt policies and procedures to strengthen control over the collection of fines, fees, and court costs. Such procedures should include the following:

1. Develop a set of written procedures specifying how collections are to be made and recorded in the fines and cost computer system. Written procedures will help ensure consistent practice and accountability.
2. Require use of individualized logon ID's and passwords for system access. Through the use of individualized ID's and passwords, any changes to system data can be traced to the relevant employee thus increasing accountability.
3. Program an edit log into the fines and cost system. Such a log would provide a history of all edits made in the system and allow changes in the system data to be traced to a specific person for greater accountability.
4. Upgrade the fines and cost system and the jail system so that the two systems are integrated and communicate with each other. Because the two systems are not integrated, the calculation of credits is a manual process and subject to error and/or fraud.
5. Separate the collection function, the reconciliation function, and the deposit function. During our audit, we noted that the employee who was collecting the fines, fees, and court costs was also responsible for reconciling the collections with the data in the fines and cost system and preparing the deposit. This practice is not compatible with appropriate segregation of duties and enabled the missing cash collections to remain undetected.
6. Require supervisory approval for all credits to be documented in writing. Because the granting of credits can be manipulated to hide the theft of funds, all credits should require documented supervisory approval.

APPENDIX A

Management's Response



Ouachita Parish Sheriff's Office

P.O. Box 1803
Monroe, LA 71210-1803
Telephone (318) 329-1200

September 6, 2012

Daryl G. Pupera, CPA, CFE
Louisiana Legislative Auditor
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

Dear Daryl,

Enclosed are our written responses to the compliance audit report dated August 23, 2012 regarding Ouachita Parish Sheriff Office Fines and Costs. In order to ensure that the matter was investigated in a thorough, neutral manner, the Sheriff's Office requested the assistance of the Louisiana Auditor's Office. As noted in our response and as the result of our internal investigation the responsible party was terminated and arrested/charged for the following counts:

- 1) Felony Theft
- 2) Malfeasance in Office
- 3) Filing False Public Records

Please let me know if there is any further action required regarding this matter and we appreciate your assistance.

Sincerely,

A handwritten signature in blue ink, appearing to read "Jay Russell", written over a light blue horizontal line.

Sheriff Jay Russell

Ouachita Parish Sheriff's Office



Response to Louisiana Legislative Auditors Inquiry

September 11, 2012

Summary

In December 2011, officials at the Ouachita Parish Sheriff's Office (OPSO) became aware of suspicious activity by then-Deputy Lakeisha Ford-Norris, who was responsible for the collection of court fines and costs. The ensuing internal investigation by the Investigations Division resulted in Ms. Ford-Norris' termination of employment in February of 2012. Additionally, Ms. Ford-Norris was arrested for the counts of Felony Theft, Malfeasance in Office, and Filing False Public Records. In order to ensure that the matter was investigated in a thorough, yet neutral manner, the Sheriff's Office requested the assistance of the Louisiana Legislative Auditor's Office (LLA).

Audit Review

The LLA's months-long inquiry yielded a plethora of information supporting the Investigations Division's conclusion that Ms. Ford-Norris had misappropriated funds by altering office records. Additionally, the LLA's report included six recommendations that would strengthen the internal controls over the collection of fines, fees, and court costs. The recommendations include: (1) The development written procedures; (2) Individualized logs-on; (3) The development of an edit log for the fines and costs software; (4) Integration of the fine and costs software with jail management software; (5) Separation of the daily collection, reconciliation, and deposit duties; and (6) Supervisory approval of credits. The following is OPSO's official response to these recommendations.

Audit Response

OPSO will employ a two-pronged approach to address these recommendations. Items 1, 5, and 6 will be addressed procedurally, through policy development. Items 2, 3, and 4 will be addressed through software development currently underway.

Responses Based on Policy & Procedure Development

The LLA first recommends the development of written procedures for the collections of fines and costs, as a means of ensuring consistency and accountability. OPSO now has a comprehensive written policy in place that details all aspects related to the collection of court fines and costs. The policy has been approved by the Administrative Division and copies are kept in the Fines & Costs office, as well as the Division Commander's desk.

In regards to Item 5, the LLA recommends a separation in the duties of who collects, balances, and prepares the deposit for the fines drawer on a daily basis. Indeed, it is now standard procedure that these tasks are to be completed by separate staff members. Additionally, this is reflected in the aforementioned written procedure manual.

In Item 6, the LLA also recommends written approval of jail-time credits, both time served and Sheriff Good Time, by the Tax Division Commander. Accordingly, a procedure has been so designed in which the division supervisor reviews and initials time served calculations which are also filed in the day's business documentation. This procedure is also documented in the procedure manual.

Responses Based on Software Management & Development

In July 2012 the Sheriff's Office signed a professional services contract with a software development firm to create an integrated data management system that would accomplish inter-agency data sharing as well as comprehensive data management projects within Sheriff's Office. One major focus of this initiative includes the Fines and Costs process. This software initiative will effectively address the LLA's three remaining recommendations.

In Items 2 and 3, the LLA recommends individual logs-on and an edit log for the Fines & Cost software. In response, individual logs-on for the current AS 400 have been issued to the staff members. However, upon the development of the new software, each division employee will have a separate login and collection activity will be logged into an edit log so individual financial transactions can be traced to unique users. For Sheriff Good-Time releases, the jail will fax/e-mail approvals which are then signed/authorized by a supervisor (someone other than person entering data). These approvals are then filed with each day's deposit/business documents.

The new software project will also address the integration recommendation listed in Item 4. The software will include the development of an electronic docket created by the District Attorney's Office which would be auto-populated on the Court Bailiff's computer prior to court. The Bailiff will enter each case disposition/settlement in the software during court in real time. This information would be instantly available to Tax Collector's Office, although it will not be editable. Essentially, this software will completely eliminate the vulnerability characteristic of a manual calculation process. Additionally, the new software will generate daily reports of credits given against data elements used for calculations and variances will be investigated by the Tax Division supervisor.

Conclusion

Although the internal controls already in place uncovered the fraudulent activity at hand, the Sheriff's Office plans to seize the opportunity to strengthen its' internal controls by thoroughly responding to the LLA's plan. The Office has already addressed many of the recommendations, such as the development of a written procedure manual, dividing daily responsibilities, and establishing a jail-time approval procedure. Also, individualized logs-on have been issued to the staff members. The remaining recommendations concerning edit logs and the problems inherent with manually calculating jail time will soon be addressed with the implementation of new software on approximately September 30, 2012. Furthermore, the Ouachita Parish Sheriff's Office will continue to diligently review current processes as the everlasting need for strong internal controls continue to evolve.

Jay Russell, Sheriff

Craig Ramin, CFO

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A PROFESSIONAL CORPORATION

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September 11, 2012

Mr. Dayl Purpera, CPA, CFE
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Re: Our File No. : 12-177
Our Client : Lakeisha E. Norris

Dear Mr. Purpera:

I am in receipt of and thank you for the copy of the September 4th draft report prepared by your office.

I note your request for a response from Ms. Norris. Unfortunately, due to the pending criminal prosecution, we are not in a position to provide a public response.

Should there be some question regarding our position, please contact me.

I am

Sincerely yours,

LAVALLE B. SALOMON

LBS/dhp

cc: Ms. Lakeisha E. Norris