



Report Highlights

Beauregard Parish Police Jury

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Why We Conducted This Audit

This audit was initiated after receiving allegations regarding the former public works director. During our audit, other matters and transactions came to our attention and we expanded our scope to address them.

What We Found

Improper Sales and Donation of Police Jury Property

The former parish manager, Mr. Elton Pickering, personally sold Police Jury-owned timber and tires for \$1,659.83 cash and did not report the sales to the Police Jury. In addition, Mr. Pickering submitted a portion of the funds to the Police Jury office approximately four months later when we began our audit. The actions by Mr. Pickering may violate state law. Also, Mr. Pickering may have violated the state constitution by donating Police Jury-owned scrap iron. Finally, Mr. Pickering may have violated state law by selling Police Jury property without bids or authorization.

Parish Manager's Personal Use of Police Jury Vehicle

Former Parish Manager Elton Pickering used a Police Jury-owned vehicle for personal purposes and did not keep a mileage log, nor did the Police Jury administration calculate the fringe benefit of Mr. Pickering's personal use and report as compensation to him as required by the Internal Revenue Service.

Burial of Asbestos on Police Jury Property

Based on information provided to the legislative auditors, former Parish Manager Elton Pickering directed Police Jury employees to demolish, attempt to burn, and bury a building containing asbestos that was located on the Police Jury's property at the DeRidder airport, which may violate state law.

Public Bid Law Violation and Donation of Equipment Parts

The Police Jury may have violated the state bid law by not obtaining at least three telephone or fax quotes for equipment parts purchased in fiscal years 2009, 2010, and 2011. Also, neither the Police Jury administration nor its parts vendor kept records of store credits issued (to the Police Jury) for returned parts. Since the Police Jury administration cannot demonstrate that it received equivalent value for parts returned to the vendor, it may have donated the returned parts and violated the constitution.

View the full report at www.la.gov.