



Report Highlights

Town of Pearl River

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Investigative Audit Services • May 2014

Why We Conducted This Audit

This audit was initiated as a result of allegations provided by the Concerned Citizens of St. Tammany Parish.

What We Found

Personal Use of Town Equipment

Mayor James Lavigne and Police Chief Benjamin Raynor purchased equipment totaling \$6,495 that was not necessary for Town operations and appear to have used the equipment for personal purposes. By purchasing unnecessary equipment and using it for personal purposes, Mayor Lavigne and Chief Raynor may have violated the Louisiana Constitution and state law.

Personal Use of Town Funds

From December 2011 to July 2013, Town Clerk Diane Bennett and Mayor James Lavigne used Town funds totaling \$6,261 to make personal purchases. This amount included purchases totaling \$5,215 made by Ms. Bennett and \$1,046 by Mayor Lavigne. Town records indicate that Ms. Bennett and Mayor Lavigne reimbursed the Town for these purchases. Ms. Bennett and Mayor Lavigne both stated they used Town funds for personal purchases in order to avoid paying sales taxes. By using public funds for personal purposes and failing to pay sales taxes, Ms. Bennett and Mayor Lavigne may have violated the Louisiana Constitution and state law.

Town Clerk Received Extra Payroll Checks

From March 30, 2012 to August 30, 2013, Ms. Bennett received eight extra payroll checks totaling \$7,896. Ms. Bennett could not provide documentation to indicate that she was entitled to receive these extra payroll checks. By receiving checks she was not entitled to receive, Ms. Bennett may have violated Town ordinance and state law.

Other Findings

Improper Gifts Provided to Mayor

Additional Compensation Not Reported as Income

Town Employees Performed Services for Mayor and Town Clerk

Mayor's Use of Town Vehicle

Ethics - Prohibited Transaction

Questionable Vehicle Purchase

Improper Christmas Bonuses

View the full report, including management's response, at www.la.gov.