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Report Highlights

Town of Killian

Audit Control # 50170018
Investigative Audit Services • January 2018

Why We Conducted This Audit

In May 2017, Livingston Parish Sheriff Jason Ard contacted the Louisiana Legislative Auditor in reference to a complaint his office received regarding the possible misappropriation of Town of Killian (Town) funds by Police Chief Dennis Hill. This audit was conducted to determine the validity of this complaint.

What We Found

Town Paid Police Chief for Hours Not Worked

From May 23, 2015 to May 28, 2017, former Town Chief of Police Dennis Hill submitted time sheets and was paid $994 for 35 hours of overtime that he did not work. Town fuel card purchases and social media postings indicate that Chief Hill was out of the state on these occasions. During this period, overtime hours incurred by police department personnel were funded by federal grants administered by the Louisiana Highway Safety Commission to enforce seatbelt laws and prevent impaired driving within the Town. By submitting time sheets and receiving payments for overtime hours that he did not work, Chief Hill may have violated state law.

Police Chief Received Excess Compensation

From October 2014 to May 2017, the Town paid Chief Hill in excess of the salary that was approved by ordinance. In addition, the Town paid Chief Hill $28,685 for overtime without an ordinance authorizing overtime or proper documentation supporting the overtime hours. The excess salary and improper overtime payments paid to Chief Hill may violate state law.

Personal Use of Town Credit Cards and Vehicle by Police Chief

Town records indicate that, from May 2015 to November 2016, Chief Hill charged $1,208 on Town credit cards to purchase $460 in personal clothing from Men's Wearhouse and $748 in fuel while out of state. Chief Hill claimed the clothing he purchased from Men's Wearhouse was a "full uniform suit" and not personal clothing. When questioned regarding the fuel purchases, Chief Hill acknowledged that he used his Town vehicle and the Town's fuel card for a personal vacation in November 2015. By using Town credit cards and a Town vehicle for personal purposes, Chief Hill may have violated state law.

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What We Found (Cont.)

Town Improperly Purchased Equipment from an Employee

On February 15, 2011, the Town purchased $31,119 in scuba equipment for the Police Department's dive team from a company owned by part-time police officer and dive team commander David Baylis. State law prohibits public employees from bidding on or entering into any contract or transaction under the supervision of the public agency that employs them. Although records indicate that the Town obtained three bids for this purchase, we found that two bids were from companies owned by Mr. Baylis and his wife, and Mr. Baylis obtained the third bid from another company. By purchasing equipment without a competitive process, Town management may have violated state law. Furthermore, by selling equipment to his employer and submitting multiple bids to circumvent the competitive process, Mr. Baylis may have violated state law.

Missing Traffic Citations

From October 2012 to June 2016, the Town did not account for 76 traffic citations issued by Town police officers. Although it appears that these citations were recorded at the police department and deposited with Chief Hill, they were not forwarded to the Town Clerk for proper disposition in mayor's court.