

**EXECUTIVE COMMITTEE
GENERAL DISCUSSION
September 1st, 2020
5:00 P.M.**

Present: Johnny Buckley, Brenda Abercrombie and Curtis Moses. Absent: Nathan Pilgreen. Also present were John Watley, Ben Bridges, LW Nolan and DeWayne Ramsey.

Mr. Buckley called the meeting to order. Mr. Buckley led the group in prayer.

Motion Mrs. Abercrombie, seconded by Mr. Moses and declared adopted by unanimous vote to approve the agenda as written.

Motion Mrs. Abercrombie, seconded by Mr. Moses to approve the minutes of the August 6th, 2019 meeting. Motion carried unanimously.

The Secretary/Treasurer reported that normally Melissa Bosch and Michael Statham would present the audit in person. Due to the pandemic a letter is being presented to the Executive Committee. The letter states that the 2019 audit went well and each juror will receive a printed copy of the audit. There were five total findings. Four out of the five findings are addressed to the Detention Center Commission.

The fifth finding relates to the Single Audit. A Single Audit is required when an entity expends more than \$750,000 in federal funds. The report must be submitted to the Federal Audit Clearinghouse by the earlier of thirty days after receiving the report from the auditor or nine months after year end. Submission is the joint responsibility of the auditor and the auditee. However, the auditor typically begins the process for submission.

The findings and responses are listed below:

2019-001 Detention Center Commission Deficit

Responsible Official: Johnny Buckley, Chairman, Detention Center Commission

“The Union Parish Detention Center Commission realizes the only way to erase the deficit is to reduce spending. Unfortunately, the only spending that can be targeted comes from payroll related expenses. Routine expenditures are already closely monitored through the police jury office. The Union Parish Detention Center Commission is going to closely monitor employee hiring and work to eliminate unnecessary positions. The Commission is going to strive to ensure that the facility can operate within its means. The only sources of revenue that the Detention Center has is from state inmates and the work release program.”

2019-002 Excessive Overtime Pay at Detention Center

Responsible Official: Johnny Buckley, Chairman, Detention Center Commission

“Overtime continues to plague the Detention Center. The Warden receives a daily report which alerts him when an employee is approaching overtime. Unfortunately, with excessive no-shows and employees calling in sick the overtime continues to stay high. The shift supervisors are now being held accountable for any overtime and have been told that they will receive write-ups for any unjustified overtime. The shift supervisor must justify on paper why the overtime was

needed and why that particular employee was called out. The Commission will continue to closely monitor for excessive overtime requests.”

2019-003 Detention Center - New Hire Who Never Reported for Work Was Paid

Responsible Official: Johnny Buckley, Chairman, Detention Center Commission

“An employee was paid for two pay periods in 2019 that he never actually worked. When the payroll was sent to the payroll processor an overtime slip was missing. Upon investigation the shift superintendent notified the Warden that the employee had never reported for work and should not be receiving a paycheck. It was discovered that the HR/Payroll clerk had manually entered the employee’s time. The Union Parish Sheriff’s Office was notified by the Warden and the Secretary/Treasurer notified the District Attorney and the Legislative Auditor. The software company was questioned about a solution to prevent this issue and now there is an audit feature in place within their program. Anytime that an employee’s time is manually entered it shows up on the report and justification is required as to why the time was manipulated. By having this feature installed it alerts the Warden that the employee did not actually clock in and he knows to investigate. The Commission will continue to monitor the enforcement of internal controls.”

2019-004 – Detention Center – Lack of Segregation of Duties over Collections

Responsible Official: Johnny Buckley, Chairman, Detention Center Commission

“The Commission understands the need for proper segregation of duties over collections and will divide the collections process over more than just one individual.”

2019-005 – 2018 Reporting Package was Submitted to the Federal Audit Clearinghouse after the Deadline

Responsible Person: Paula Strickland, Secretary/Treasurer

“The submittal of the reporting package is normally initiated to the Federal Audit Clearinghouse by the auditor, not the police jury. In this instance the reporting package did not get submitted on time as it had in the past and it went unrealized by the police jury. Realizing that sometimes paperwork gets overlooked, henceforth the police jury will implement a system to track the submittal of the reporting package to the Federal Audit Clearinghouse.”

Motion Mrs. Abercrombie, seconded by Mr. Moses to recommend to the full jury to accept the 2019 financial audit prepared by Bosch and Statham. Motion carried unanimously.

There being no further business to come before the committee, Mr. Buckley declared the meeting adjourned upon motion by Mrs. Abercrombie and duly seconded by Mr. Moses on this the 1st day of September, 2020.

**Johnny Buckley, Chairman
Paula Strickland, Secretary-Treasurer**