

EXECUTIVE COMMITTEE
GENERAL DISCUSSION
August 6th, 2019
5:15 P.M.

Present: Jerry W. Taylor, John Watley and Lanny Parker. Absent: Mike Jones. Also present were Melissa Bosch, Michael Statham, Tracy Houck, Warden Ray Hanson, Jessica Shoemaker, Ben Bridges, Nathan Futch, Charles Sawyer, Stan Smith and Dewayne Ramsey.

Mr. Taylor called the meeting to order. Mr. Watley led the group in prayer.

Motion Mr. Watley, seconded by Mr. Parker and declared adopted by unanimous vote to approve the agenda as written.

Motion Mr. Parker, seconded by Mr. Watley to approve the minutes of the August 7th, 2018 meeting. Motion carried unanimously.

Melissa Bosch addressed the committee and presented the 2018 audit. Mrs. Bosch stated that it is a pleasure to work with Union Parish. Mrs. Bosch stated that since the new management has taken over the audit has been a smooth process, unlike in previous years. The increase in responsiveness, efficiency and professionalism does not go unnoticed. It did not always go that way in the past and it is appreciated. There are three findings in the report and they all apply to the Detention Center. Mrs. Bosch explained that the financial report belongs to the police jury, but it includes the Detention Center's financial activity, so when the Detention Center has a finding it has to be included in the police jury audit. Mrs. Bosch stated that she invited Warden Hanson and Mrs. Shoemaker because this affects them even though it is the previous administration's issue.

Detention Center Deficit

The first finding is related to the Detention Center Deficit. The deficit has been a finding for several years. There is some improvement for the year, but the jury still had to transfer \$400,000 to get the Detention Center back in the black.

Detention Center Overtime

The second finding is related to the Detention Center Overtime. Due to the fact that there is an operations deficit, expenses are scrutinized to determine if they are reasonable and necessary. It is the auditor's opinion that there is unnecessary overtime, overtime that was not approved in advance or overtime that was not clearly documented as to why the overtime was necessary. Mrs. Bosch stated that based on the 4th quarter payroll costs that the Detention Center was paying over 10% in overtime costs. That is excessive. In the audit report Management responded that the new administration has put new controls in place to monitor the overtime. Mrs. Bosch urges the Warden to continue to be vigilant in watching the overtime. There must be controls in place or employees will take advantage of it.

Cash Missing from the Detention Center

The third finding is related to the missing cash from the previous bookkeeper's office. Mrs. Bosch stated that the previous administration was lacking in proper controls. Cash being stored in an unlocked drawer in an open office should have been strictly forbidden.

Mr. Statham addressed the committee and stated that with the new leadership at the Detention Center they are seeing more progress. Mr. Statham emphasizes that it starts at the top.

There were four audit findings last year and all but one have been cleared up. The Detention Center Deficit Finding was a repeat finding. For several years there was a significant payroll problem which resulted in several years of audit findings. For the first time in several years the payroll finding has been done away with.

In addition to the three Detention Center findings a Management Letter was also issued. Mrs. Bosch stated that the management letter does not rise to the level of a finding, but there is an issue where she thinks something could be done. Mrs. Bosch is recommending Comprehensive Road Department Policies and Procedures. She stated that by having road policies and procedures in place it would make the police jury controls stronger and potentially protect the jury legally. Mrs. Bosch goes on to state that the Louisiana Legislative Auditor has been stressing to each entity the importance of policies and procedures. The policy and procedure should completely document how the road department handles certain situations that come up. Mrs. Bosch stated that ideally the policy should foresee how to handle every situation. In order to draft these policies and procedures an attorney will need to be consulted. The majority of the questions from the police jury are road issues. Mrs. Bosch finished by saying that the policy should include dealing with installation of culverts, how the parish complies with the Parish Transportation Act and how the parish comes up with a priority list

Motion Mr. Watley, seconded by Mr. Parker to recommend to the full jury to accept the 2018 financial audit presented by Bosch and Statham. Motion carried unanimously.

There being no further business to come before the committee, Mr. Taylor declared the meeting adjourned upon motion by Mr. Parker and duly seconded by Mr. Watley on this the 6th day of August, 2019.

**Jerry W. Taylor, Chairman
Paula Strickland, Secretary-Treasurer**