



MICHAEL J. "MIKE"
WAGUESPACK, CPA

Report Highlights

Washington Parish Fire Protection District No. 7

Audit Control # 50220015
Investigative Audit Services • July 2022

Why We Conducted This Audit

In January 2022, the Louisiana Legislative Auditor (LLA) received a complaint suggesting Washington Parish Fire Protection District No. 7's (District 7) Secretary, Ms. Theresa Glenn, improperly obtained unemployment benefits while working for District 7. LLA initiated this investigative audit to determine the validity of this complaint.

What We Found

District 7 Secretary Provided Inaccurate and Incomplete Information to Obtain Unemployment Benefits and Received Unemployment Benefits While Actually Employed

Ms. Glenn provided inaccurate and incomplete information to the Louisiana Workforce Commission (LWC) to obtain COVID-19 Pandemic unemployment benefits. LWC paid Ms. Glenn \$28,490 in unemployment benefits from April 13, 2020 to August 4, 2021. Ms. Glenn's unemployment application claimed District 7 laid her off in March 2020 due to COVID-19. However, records we reviewed and witnesses we spoke to indicate Ms. Glenn continued to work for District 7, but was not paid wages from District 7. However, District 7 records further show Ms. Glenn resumed receiving her regular wages in July 2020, but continued to certify for and draw unemployment benefits for nearly 13 more months, until August 4, 2021. It appears District 7 Board of Commissioners (Board) President Sidney Warner, Jr. and Board Secretary Donna Phillips knew Ms. Glenn applied for unemployment benefits, supposedly to save District 7 money, and that Ms. Glenn continued to work for District 7 while receiving unemployment benefits. By providing incomplete and inaccurate information to LWC; allowing Ms. Glenn to receive unemployment benefits while actually employed by District 7; and/or allowing inaccurate information to be provided to LWC, Ms. Glenn, Mr. Warner, and Ms. Phillips may have violated state law.

Ethics – Prohibited Transactions with District 7 Employee

From April 5, 2018 to November 18, 2020, District 7 paid \$11,687 to Elegant Landscaping, a business owned and operated by then-employee Charles Wise. State law prohibits public servants from contracting with and/or participating in transactions involving their governmental entity. Because Mr. Wise contracted with District 7 during his employment, he may have violated the state's ethics laws.

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