

December 6, 2023

The Honorable Glen Edwards, Sheriff
Red River Parish
615 E. Carrol Street
Coushatta, LA 71019

Dear Sheriff Edwards:

As you know, my Investigative Audit staff visited the Red River Parish Sheriff's Office (RRPSO) to assess the validity of certain complaints. This letter briefly summarizes the results of our work. We stress the importance of addressing these issues and encourage you to consider our recommendations as you work to resolve the issues identified below.

Detectives May Have Worked Off-Duty Details During Working Hours

RRPSO detectives are scheduled to work Monday through Friday from 8:00 a.m. to 4:00 p.m. However, the detectives we spoke with said it was possible for them to work holidays, weekends, and overnight as necessary. Despite this, the detectives complete biweekly time sheets that reflect they work 8:00 a.m. to 4:00 p.m. every weekday.

The detectives' time sheets are approved by either the Detective Division's Captain or Lieutenant and are then forwarded to the Division's secretary and the Chief Civil Deputy. The time sheets have a column for each of the following types of leave: compensatory (extra hours worked but not paid), vacation, sick, holiday, funeral, and administrative. The detectives are required to fill out a leave request and receive advance supervisory approval before using leave. The Division's secretary files the approved leave requests in the detectives' personnel files and tracks the usage of compensatory leave by detectives. The Chief Civil Deputy tracks usage of sick and vacation leave and adjusts leave balances within the accounting software.

In addition to their regular work hours, RRPSO detectives are permitted to work private security details. RRPSO's written policy regarding OFF-EXTRA DUTY EMPLOYMENT, dated January 1, 2013, prohibits deputies from working an off/extra duty assignment while on administrative leave, sick leave, worker's compensation leave/restrictions, or Family Medical Leave. Based on this policy, RRPSO detectives are permitted to use compensatory leave or vacation leave to work private security details on regularly-scheduled work days.

Records show that RRPSO detectives have worked private security details for a local hospital since at least September 2021. The details were coordinated through the hospital's private, third-party security company and an RRPSO Lieutenant. The hospital details consisted of 12-hour shifts, 6:00 a.m. to 6:00 p.m. and 6:00 p.m. to 06:00 a.m., on an as-needed basis. Upon request, the RRPSO Lieutenant scheduled detectives to work the details for the hospital's private security company and submitted time sheets to the private security company for RRPSO employees to be paid directly from the private security company. Detectives who worked hospital details during their regularly-scheduled hours (Monday through Friday from 8:00 a.m. to 4:00 p.m.), should have completed a leave request (for compensatory or vacation leave), obtained advance supervisory approval, and recorded the leave on their time sheets.

During our audit, we obtained off-duty detail time sheets submitted to the third-party security company and compared them to the detectives' RRPSO time sheets and leave records for the same period. These records show that five detectives' off-duty detail hours overlapped with 160 hours recorded on their RRPSO time sheets for which they did not record leave from September 2, 2021 to May 19, 2023. RRPSO paid the five detectives a total of \$4,821 for these hours. We spoke with the Captain of detectives and another detective whose time sheets combined for a majority of the overlapping hours. Both stated that the detectives' time sheets were not always accurate because the detectives were instructed to record their work hours as 8:00 a.m. to 4:00 p.m., regardless of the hours actually worked. These detectives stated that they were allowed to work a flexible schedule and make up hours before and after regular work hours, including by working from home. The second detective told us that the overlapping hours were errors by failing to record the leave on her time sheets.

Based on the statements provided by the detectives (see above), we reviewed additional leave records and found that the detectives' time sheets and leave records may not be accurate. One detective used more compensatory leave hours than were available to be used, according to leave records. This detective may also have been paid for accrued compensatory leave hours after exiting RRPSO. In addition, we found that some leave requests (sick leave and vacation leave) were not forwarded to the Chief Civil Deputy. As a result, it does not appear that the leave balances for these detectives were properly adjusted.

Private Security Details May Violate the Code of Governmental Ethics

From September 2021 to May 2023, six RRPSO detectives used RRPSO assets to work private security details and received wages from a third-party security company. We reviewed RRPSO's written policy regarding OFF-EXTRA DUTY EMPLOYMENT, dated January 1, 2013, and found that it does not provide for appropriate charges for the use of public vehicles. The Code of Governmental

Ethics¹ prohibits public servants (RRPSO detectives) from receiving anything of economic value (wages for private security details) for any service devoted substantially to the responsibilities, programs, or operations of the agency of the public servant. However, the Code of Governmental Ethics² provides for an exception when commissioned law enforcement officers perform traffic control or security services for a private employer when the officer's public employer has a policy, publishes the policy in the official journal, and provides for appropriate charges for the use of public vehicles.

Since RRPSO's OFF-EXTRA DUTY EMPLOYMENT policy does not provide for appropriate charges for the use of public vehicles, it does not meet the conditions in the Code of Governmental Ethics² for an exception. As such, the detectives may have violated the Code of Governmental Ethics¹ by receiving wages from the third-party security company for performing private security services. The RRPSO Lieutenant who coordinated private security details told us that the hospital's third-party security company did not reimburse RRPSO for the use of vehicles because the detectives just pulled up to the hospital and parked the vehicles. He stated that RRPSO has required reimbursements from other security details in which the vehicles were used during the course of the details.

Recommendations

RRPSO management should:

- (1) Draft and approve a written policy specifically authorizing the performance of private security details and advertise it in the official journal before resuming details;
- (2) Begin charging an appropriate fee for the use of public assets in private security details, income from which should be included in the annual budget;

¹ **Louisiana Revised Statute (La. R.S.) 42:1111(C)(1)** provides, in part, that "No public servant shall receive anything of economic value for any service, the subject matter of which: (a) Is devoted substantially to the responsibilities, programs, or operations of the agency of the public servant and in which the public servant has participated..."

² **La. R.S. 42:1123(15)** provides an exception to the Louisiana Ethics Code for "The use by a duly commissioned law enforcement officer of a publicly owned law enforcement vehicle in connection with the private employment of such law enforcement officer in providing traffic control or security services for a private employer when such use is approved by and in accordance with the policy of the law enforcement officer's public employer, which policy shall be published in the official journal of the parish prior to becoming effective and shall provide for appropriate charges for the use of public vehicles for private employment."

- (3) Require written contracts between RRPSO and any local business requesting private security details;
- (4) Develop and implement policies and procedures to ensure that amounts paid to employees are appropriately earned and approved;
- (5) Require that accurate time and attendance records be completed, approved by an appropriate supervisor, and maintained for all employees;
- (6) Consider utilizing an electronic timekeeping software to improve the accuracy and completeness of time sheets and leave records; and
- (7) Develop and implement policies and procedures to ensure that requests for leave are properly approved by an appropriate supervisor, properly documented, and forwarded to the Finance Department. We further recommend that the Finance Department perform leave accrual calculations for all types of leave and verify that sufficient leave is available prior to processing payroll.

This correspondence represents our findings and recommendations, as well as management's response. This correspondence is intended primarily for the information and use of management of the Red River Parish Sheriff's Office. I trust this information will assist you in the efficient and effective operation of the Red River Parish Sheriff's Office. If you have any questions, please contact me at (225) 339-3839 or Thomas Horne at (225) 336-3906.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Mike Waguespack', with a stylized flourish extending to the right.

Michael J. "Mike" Waguespack, CPA
Legislative Auditor

MJW/aa

RRSO2023

APPENDIX A

Management's Response



OFFICE OF RED RIVER PARISH SHERIFF

Post Office Box 375

Coushatta, LA 71019

Phone: 318-932-4221 Fax: 318-932-6651



GLEN T. EDWARDS
Sheriff

GREG MOORE
Chief Deputy

December 1, 2023

Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

RE: Written Response to the Investigative Audit Report issued November of 2023

Dear Mr. Waguespack,

Thank you for personally accompanying your staff to the Red River Parish Sheriff's Office on October 23, 2023 to discuss the findings detailed in the investigative audit report. Having served as Sheriff yourself, I have much respect and confidence in your knowledge of Sheriff's Office operations. I also appreciate the professionalism exhibited by your staff during their visits to my office.

After learning of your investigation, we researched how each section was recording earned/used compensatory time and reviewed timesheets from each division. Although there were some differences in how the balances for compensatory time were maintained, all sections appeared to be accurately keeping track of the leave balances. As stated in your report, the Chief Civil Deputy tracks the usage of sick and vacation leave and adjusts leave balances within the accounting software. All sections, with the exception of Investigations, were accurately recording/documenting all time worked and taken on their timesheets.

The timesheet issue at Investigations has already been addressed and corrected. It was not my intent, nor the intent of my administrative staff, for timesheets to be handled differently at Investigations than in other sections within my office. Timesheets are intended to accurately and specifically detail the type and number of hours worked and taken during each pay period, without exception.

As for the use of Sheriff's Office vehicles for off-duty details, it is imperative that the deputies have their vehicles with them because they contain all of their issued equipment (rifle, shotgun,

ammunition, AED's, etc.). If the vehicle is actually in use for the off-duty assignment, the employer is charged an hourly rate for vehicle use. We do not currently charge a vehicle use fee if the vehicle is driven to a location and simply parked while the deputy is inside a facility working. If this needs to be changed to comply with the Code of Governmental Ethics, we will certainly do that.

We will make every effort to accurately implement each of your recommendations. Your investigation revealed issues with current operating procedures which allowed these issues to occur. We will use these recommendations and any other methods deemed necessary to correct these loopholes and insure adequate oversight of off-duty employment and timekeeping as a whole. Thank you for your guidance in resolving this matter.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Glen T. Edwards', with a large, stylized flourish at the end.

Sheriff Glen T. Edwards
Red River Parish