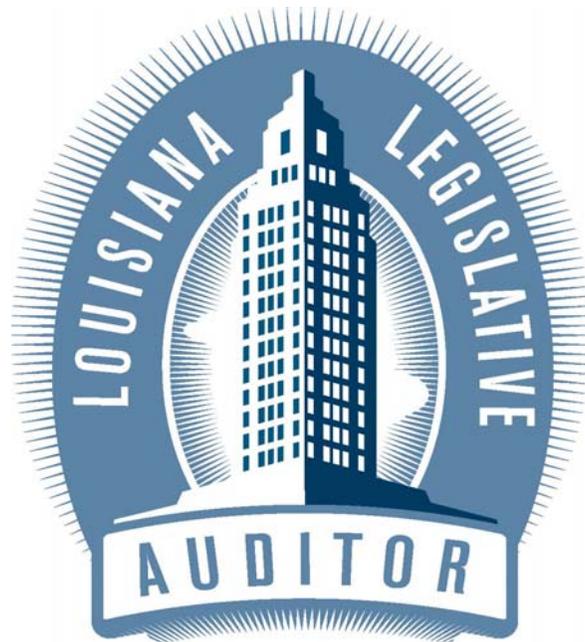


DESOTO PARISH SHERIFF'S OFFICE  
LOCAL AGENCY COMPENSATED ENFORCEMENT DETAILS



INVESTIGATIVE AUDIT  
ISSUED FEBRUARY 20, 2019

**LOUISIANA LEGISLATIVE AUDITOR  
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**DIRECTOR OF INVESTIGATIVE AUDIT**  
ROGER W. HARRIS, J.D., CCEP, CFI

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LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

February 20, 2019

**THE HONORABLE JAYSON RICHARDSON, SHERIFF**  
**DESOTO PARISH**  
Mansfield, Louisiana

We are providing this report for your information and use. This investigative audit was performed in accordance with Louisiana Revised Statutes 24:513, *et seq.* to determine the validity of complaints we received.

The procedures we performed primarily consisted of making inquiries and examining selected financial records and other documents and do not constitute an examination or review in accordance with generally-accepted auditing or attestation standards. Consequently, we provide no opinion, attestation or other form of assurance with respect to the information upon which our work was based.

The audit was begun after we received complaints that DeSoto Parish sheriff's deputies may have been paid for hours they did not work while on Local Agency Compensated Enforcement (LACE) details. Under the program, which is overseen by the District Attorney, deputies were paid to write traffic tickets while working the off-duty details, while the DPSO was reimbursed for its operating costs and wear and tear on vehicles.

We found that 23 deputies were paid \$15,075 for 335 hours of LACE details they may not have worked from January 1, 2017 to June 2, 2017. Of the 23, we found seven deputies received more than \$1,000 each in compensation for hours they were not logged in to the electronic ticketing device they were to use for LACE details. In total, the seven deputies received \$11,385 for 253 hours.

If the 23 deputies submitted erroneous time sheets and accepted pay for hours not worked, they may have violated state law. In addition, since the DPSO billed \$10 per hour for the use of its patrol units for LACE details, it may have overbilled the District Attorney by \$3,350.

The accompanying report presents our finding and recommendations as well as management's response. This is a public report. Copies of this report have been delivered to the United States Attorney for the Western District of Louisiana, the Louisiana Attorney General, the District Attorney for the 42nd Judicial District of Louisiana, and others as required by law.

Respectfully submitted,

Daryl G. Purpera, CPA, CFE  
Legislative Auditor

DGP/aa  
DPSO-LACE



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## BACKGROUND AND METHODOLOGY

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Article V, Section 27 of the Louisiana Constitution provides that the DeSoto Parish Sheriff (Sheriff) serves a four-year term, is the chief law enforcement officer of DeSoto Parish, executes court orders and process, and is the collector of state and parish ad valorem taxes and such other taxes and license fees as provided by law. Louisiana Revised Statute (La. R.S.) 13:5539 requires the Sheriff to be ex officio collector of state and parish taxes; attend every court that is held in his parish; execute all writs, orders, and process of the court or judge thereof directed to him; be keeper of the public jail of his parish; preserve the peace; and apprehend public offenders.

The DeSoto Parish Sheriff's Office (DPSO) has participated in DeSoto Parish's Local Agency Compensated Enforcement (LACE) program to enhance traffic safety and generate revenue for many years. The LACE program is administered by the District Attorney (DA) for the 42nd Judicial District. The Criminal Court Fund reimbursed DPSO \$45.00 per hour for off-duty deputies (i.e., deputies working at times other than their regularly-scheduled work hours) to write tickets and also reimbursed DPSO \$10.00 per hour for operating costs and wear and tear on DPSO's vehicles for the hours worked through February 2017. However, there was no written contract or agreement between the DA and DPSO to conduct LACE details.

DA Gary Evans told us he relied on DPSO to manage the LACE program when he began his first term as district attorney in January 2015; however, two years later, he learned other DAs managed their own LACE programs and used pretrial diversion (PTD) programs to fund them. This prompted DA Evans to create a PTD program for LACE traffic citations and discontinue participation in the LACE program funded by the Criminal Court Fund in March 2017.

DPSO participated in the DA's new LACE program from March 23, 2017 to June 2, 2017. A dispute arose as to whether the Criminal Court Fund or the DA should pay DPSO \$107,140 for LACE details worked in March, April, and May 2017. Former Sheriff Rodney Arbuckle told us that he paid his deputies for LACE details they worked and was entitled to reimbursement from the DA, who was now diverting LACE tickets. The DA countered that DPSO did not perform all services as invoiced and that he does not owe DPSO reimbursement. The DA did not reimburse DPSO and DPSO stopped working LACE details on June 2, 2017.

LLA initiated this audit after receiving complaints that DPSO deputies were paid for hours not worked on LACE details.

The procedures performed during the audit included:

- (1) interviewing DPSO employees and other persons, as appropriate;
- (2) examining selected DPSO office documents and records;
- (3) gathering and examining external documents and records; and

- (4) reviewing applicable state laws and regulations.

During the course of our audit, a Legislative subpoena was issued for personnel files of the current Sheriff, Jayson Richardson, and 12 former and current DPSO deputies. The Sheriff contested the subpoena by means of a declaratory judgment filed in DeSoto Parish. The Louisiana Legislative Auditor (LLA) filed an exception of venue in this matter. After an adverse ruling by the trial court, the LLA applied for supervisory writs. The Second Circuit and the Louisiana Supreme Court declined to hear the LLA's request for review. The LLA also filed an Exception of Non-Joinder of Proper Parties. There was an adverse ruling by the Court in regard to this Exception. The Court determined that the Louisiana Legislature was not a necessary party in the matter. The LLA requested supervisory writs from the Second Circuit, which were granted on February 14, 2019. Following decisions from the courts of review, a trial on the merits will proceed before the trial court. We may issue a supplemental report after the litigation is concluded.

## FINDING AND RECOMMENDATIONS

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### **Deputies May Have Been Paid for Hours Not Worked**

**Twenty-three DeSoto Parish Sheriff's deputies were paid \$15,075 for 335 hours of Local Agency Compensated Enforcement (LACE) details they may not have worked from January 1, 2017 to June 2, 2017. If these deputies submitted erroneous time sheets and accepted pay for hours not worked, these deputies may have violated state law.<sup>1,2,3,4,5</sup> Additionally, since the DeSoto Parish Sheriff's Office (DPSO) billed \$10 per hour for the use of DPSO patrol units for LACE details, DPSO may have overbilled the District Attorney by \$3,350.<sup>A</sup>**

LACE details have operated in DeSoto Parish for many years and predate the creation of the 42nd Judicial District. LACE details use off-duty law enforcement officers to monitor traffic on public roads and highways and issue traffic citations to offenders. DeSoto Parish LACE details are administered by the District Attorney (DA) for the 42nd Judicial District. The 42nd Judicial District Criminal Court Fund reimbursed participating law enforcement agencies for the time spent on LACE details through March 2017. At that time, the DA created a pre-trial diversion (PTD) program for LACE traffic citations and discontinued participation in the LACE program funded by the Criminal Court Fund.

DPSO had few written policies or procedures for LACE details during our audit period; however, DPSO's practice and records show deputies submitted time sheets for LACE details worked and DPSO paid the deputies for the hours claimed. The time sheets consisted of: (1) the date worked, (2) start and end time of LACE details, and (3) the number of citations issued. DPSO limited the number of deputies on a LACE detail to three at any point in time; however, the number of hours worked by deputies per shift varied. LACE detail time sheets were signed first by the deputy submitting the time sheet and then usually by the Captain of Patrols (current Sheriff Jayson Richardson). Sheriff Richardson told us his signature on the LACE time sheet meant the same to him as when he notarized citations,<sup>B</sup> there is a space for the deputy's name and a place for a supervisor's signature. He further stated that his signature did not prove that the deputies were working every minute of every day they said they worked, his signature meant that the deputies turned the time sheets in to him and did not submit the time sheets directly to payroll. DPSO used the time sheets to create invoices that were sent to the DA's office requesting reimbursement for LACE details.

DPSO deputies began using electronic ticketing devices (known as "digiTICKET" devices) for LACE details in early 2016. Before that, DPSO deputies wrote paper citations.

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<sup>A</sup> Although these hours were invoiced by DPSO to the DA for this entire period, the DA submitted all the invoices for payment to the Criminal Court Fund; however, not all of the invoices were paid. Invoices related to January, February, and part of March 2017 were paid, but the invoices covering the rest of March through June 2017 remain in dispute. See page 2 of this report for additional information on the disputed invoices.

<sup>B</sup> Traffic citations must be approved by a supervisor.

digiTICKET devices are pre-programmed to store the date, time, GPS location, and the offense cited.

DPSO had five digiTICKET devices in use during the audit period. Each deputy working LACE details had a unique digiTICKET user ID login and password. Deputies were required to go to DPSO in Mansfield to pick up a digiTICKET device and login. We were told that deputies could log into digiTICKET devices only at the DPSO in Mansfield. At the end of LACE details, deputies had to return to DPSO to logout and drop off the digiTICKET device. An office-wide email, dated May 6, 2016, outlined some policies and procedures for using digiTICKET devices (see Exhibit A). The email required deputies to use a digiTICKET device for LACE details. The email said it was unacceptable to write handwritten tickets for an entire shift and instructed deputies to return to DPSO to pick up a different device if their digiTICKET device malfunctioned. DPSO Office Administrator Blake Woodward said the digiTICKET devices were not used on DPSO's regular patrols and were strictly for LACE details.

We reviewed DPSO's LACE detail time sheets and compared them to the five digiTICKET devices' login and logout reports from January 1, 2017 to June 2, 2017.<sup>C</sup> We also considered each deputy's home address and allowed them commuting time to and from the Sheriff's office. In addition, we reviewed handwritten citations issued during this period and allowed additional time for each deputy if there was a handwritten citation on a date they claimed hours working LACE. The records show that 23 deputies reported working more hours on their time sheets than the digiTICKET devices recorded. That is, although their time sheets showed they worked all of the hours for which they were paid, the digiTICKET devices show that the deputies were not logged in and, therefore, were not to issue any LACE traffic citations in accordance with the May 6, 2016 office-wide email.<sup>D</sup>

DPSO records show that 23 deputies claimed 335 hours for time when they were not logged into a digiTICKET device, resulting in a possible overpayment of \$15,075 from January 1, 2017 to June 2, 2017. Of the 23 deputies, we found seven deputies received more than \$1,000 each in compensation for hours they were not logged in to the digiTICKET device during our audit, totaling \$11,385 or 253 hours. The questionable hours reported on time sheets are summarized in the following table:

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<sup>C</sup> LACE details were suspended by former Sheriff Rodney Arbuckle on June 2, 2017, due to a dispute with the DA over unpaid invoices. See page 3 of this report for further details.

<sup>D</sup> On several deputies' LACE time sheets, comments were added indicating that a deputy: (1) made an arrest, (2) assisted a motorist, (3) engaged in pursuits, et cetera, during his or her LACE detail. However, since those deputies chose not to speak with us regarding their time sheet comments, we could not confirm the meaning of the written comments. We requested the arrest records from the DPSO; however, they were not provided to us.

<b>DPSO LACE Detail Discrepancies Greater Than \$1,000 January 1, 2017 – June 2, 2017</b>				
<b>Deputy's Name</b>	<b>Total LACE Hours Claimed</b>	<b>Hours not Logged in on Ticket Device</b>	<b>Amount Paid for LACE Details</b>	<b>Amount Paid for Hours not Supported by digiTICKET Device Login/Logout</b>
Stephanie White	338	73	\$15,210	\$3,285
Dennis Buckingham	211	41	9,495	1,845
Alphonsa Carter	342	39	15,390	1,755
Kelby Pearah <sup>E</sup>	120	29	5,400	1,305
Shawn Parker <sup>E</sup>	160	25	7,200	1,125
Casey Hicks <sup>E</sup>	264	23	11,880	1,035
Aaron Anderson <sup>E</sup>	160	23	7,200	1,035
Other 16 deputies	2,084	82	93,780	3,690
<b>PAYROLL DISCREPANCIES</b>	<b>3,679</b>	<b>335</b>	<b>\$165,555</b>	<b>\$15,075</b>
<b>PATROL UNIT DISCREPANCIES (\$10/HOUR)</b>				<b>\$3,350</b>
<b>TOTAL AMOUNT OF DISCREPANCIES</b>				<b>\$18,425</b>

Several deputies told us LACE details paid more than other off-duty details, such as security, and deputies competed for open LACE slots. Four current or former deputies who worked LACE details told us they were instructed to “get on and get off” the interstate, meaning that they were to write their citations quickly and get off of the interstate so the next deputy could begin his or her LACE detail. Thus, the duration of the LACE shift was focused on the number of citations issued, not the number of hours actually worked.

Several deputies also told us that during a LACE detail meeting with then-Captain Richardson, they were told the LACE program would not be financially viable unless deputies write at least one citation per hour worked. Six current or former deputies also told us it was a common practice to claim one hour for each citation written, regardless of the hours actually worked.

DPSO records show then-Captain Richardson notified deputies that the LACE program was temporarily suspended on May 27, 2014. A former deputy told us this occurred as a result of his discussion with then-Captain Richardson regarding the number of hours recorded on his LACE detail time sheet. According to the former deputy, he claimed hours based on the number of citations written, which led to his removal from the LACE details.

<sup>E</sup> These deputies did not respond to our request for an interview.

We attempted to speak with all seven deputies listed in the table to discuss the hours they claimed on their LACE detail time sheets when they were not logged into a digiTICKET device. Only three former deputies agreed to speak with us.

Former Lt. Stephanie White told us that she was paid for hours she claimed on LACE details that she did not work on Interstate 49.<sup>F</sup> She further said that she was never told that she had to be on Interstate 49 for her entire LACE shift and ran personal errands after she left the interstate before returning the digiTICKET device. She stated that, in September 2017, former Sheriff Arbuckle asked her before we began our investigation if LLA was going to find any problems with the LACE details; she said she informed him that the deputies did not work all of the hours claimed.

Former Deputy Dennis Buckingham said that he was trained to work LACE details by claiming one hour per citation written without regard to hours actually worked. He further said that he wrote numerous citations during the first hours of his LACE shift and then went home for the remainder of his shift. Because he may not have worked all the hours on his LACE time sheet, he may have been paid for hours he did not work.

Former Deputy Alphonsa Carter stated that she received compensation for hours she did not work. She stated although she knew it was common practice for other deputies to claim an hour for each citation written and not work full shifts, she should not have done wrong just because they were.

Four former deputies told us that one former deputy routinely called in as starting work for LACE details although the deputy remained at home for several hours after “starting” the LACE detail.

If these deputies claimed time and were paid for hours not actually worked on LACE details, they may have violated state law.<sup>1,2,3,4,5</sup> Additionally, since DPSO billed by the hour for the use of its patrol units for LACE details, DPSO may have overbilled the DA for that same period.

### **Recommendations**

We recommend that DPSO consult with legal counsel to determine the appropriate actions to be taken, including recovering funds paid to employees based on inaccurate time sheets. DPSO should consider evaluating its 2016 records to determine any additional LACE detail hours that were paid, but may not have been worked. We further recommend that DPSO adopt detailed written policies and procedures for LACE details, including (1) reviewing LACE detail time sheets for accuracy, (2) approving time sheets by an appropriate supervisor, and (3) providing for disciplinary action for noncompliance with policy.

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<sup>F</sup> DPSO LACE details were conducted on Interstate 49 from the Mansfield exit to the southern parish border.

## EXHIBIT A - DPSO digiTICKET LACE Email Memo

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### Capt. Jayson Richardson

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**From:** Blake Woodward <bwoodward@dpsso.org>  
**Sent:** Friday, May 06, 2016 3:46 PM  
**To:** dpsso@dpsso.org  
**Subject:** eCitations are Live (digiTICKET)

All LACE Participants:

Our eCitations (digiTICKET) **are now live** for the LACE program. Hopefully if you're scheduled to work LACE then you've been to a class. If not, you will not be allowed to work LACE until you are trained on the hardware/software for eCitations.

Important reminder(s): 1. When you check out the equipment, a sign in sheet is located on a clipboard in patrol – **the handheld units and printers are in the evidence closet (in patrol) and the clipboard is on the inside of the door.** 2. Remember when you log into the live system the first time, you have to sign your rank/name on the handheld unit, click Done, click OK at the message, and then SYNC the first time you login so that your signature gets saved on the server. 3. **Check the paper in the printer before you leave the office.**

If you have issues with the device, it's acceptable to write a (as in a single) paper ticket. However, once you're done with the stop, try to correct the malfunction. If you aren't able to figure it out then please call me. If we aren't able to fix it together, you'll have to go check out another device. It will not be acceptable to write paper tickets for an entire LACE shift.

That should be it. If you have any questions call or text me, I'll answer the best I can or contact the company if it's something I haven't asked yet.

Thank you,



**Blake Woodward**  
*Network Administrator*  
**DeSoto Parish Sheriff's Office**  
Office: 318.872.3956  
Cell: 318.455.4738



## LEGAL PROVISIONS

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<sup>1</sup> **Louisiana Revised Statute (La. R.S.) 14:138(A)** states, in part, that, “Public payroll fraud is committed when: (1) Any person shall knowingly receive any payment or compensation, or knowingly permit his name to be carried on any employment list or payroll for any payment or compensation from the state, for services not actually rendered by himself, or for services grossly inadequate for the payment or compensation received or to be received according to such employment list or payroll.”

<sup>2</sup> **La. R.S. 14:67(A)** states, “Theft is the misappropriation or taking of anything of value which belongs to another, either without the consent of the other to the misappropriation or taking, or by means of fraudulent conduct, practices, or representations. An intent to deprive the other permanently of whatever may be the subject of the misappropriation or taking is essential.”

<sup>3</sup> **La. R.S. 14:133(A)** states, “Filing false public records is the filing or depositing for record in any public office or with any public official, or the maintaining as required by law, regulation, or rule, with knowledge of its falsity, of any of the following: (1) Any forged document. (2) Any wrongfully altered document. (3) Any document containing a false statement or false representation of a material fact.”

<sup>4</sup> **La. R.S. 42:1461(A)** states that, “Officials, whether elected or appointed and whether compensated or not, and employees of any ‘public entity,’ which, for purposes of this section shall mean and include any department, division, office, board, agency, commission, or other organizational unit of any of the three branches of state government or of any parish, municipality, school board or district, court of limited jurisdiction, or any other political subdivision or district, or the office of any sheriff, district attorney, coroner, or clerk of court, by the act of accepting such office or employment assume a personal obligation not to misappropriate, misapply, convert, misuse, or otherwise wrongfully take any funds, property or other thing of value belonging to or under the custody or control of the public entity in which they hold office or are employed.”

<sup>5</sup> **La. R.S. 14:134(A)** states, “Malfeasance in office is committed when any public officer or public employee shall: (1) intentionally refuse or fail to perform any duty lawfully required of him, as such officer or employee; (2) intentionally perform any such duty in an unlawful manner; or (3) knowingly permit any other public officer or public employee, under his authority, to intentionally refuse or fail to perform any duty lawfully required of him or to perform any such duty in an unlawful manner.”



## APPENDIX A

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### Management's Response



**COOK, YANCEY, KING & GALLOWAY**

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February 1, 2019

james.sterritt@cookyancey.com

Honorable Daryl G. Purpera, CPA, CFE  
Louisiana Legislative Auditor  
P.O. Box 94397  
Baton Rouge, Louisiana 70804-9397

Re: Response to Investigative Audit Report on the DeSoto Parish Sheriff's LACE  
Details dated 12/12/18

Dear Mr. Purpera:

DeSoto Parish Sheriff Jayson Richardson has received the draft Investigative Audit Report, dated December 12, 2018, and hereby, submits a written Response.

The DeSoto Sheriff agrees with the report's finding that "DPSO had few written policies or procedures for LACE details" during the audit period, which occurred during the prior administration. Also, although LACE details had operated in DeSoto Parish for many years, there was no written contract between the DeSoto Parish District Attorney and the DeSoto Parish Sheriff outlining the obligations of the parties or what services were expected.

When Sheriff Richardson took office, he implemented policies regarding off duty details. Currently, DPSO deputies do not work LACE details. However, any future arrangements that might involve LACE, will be covered by detailed written policies and procedures, and a sufficient contract.

While assisting the LLA with information during the audit, DPSO became aware of several inconsistencies. That information led to three deputies being placed on administrative leave. All three resigned shortly afterwards. One person who had inconsistencies was no longer employed with DPSO at the time of the investigation.

A comparison of deputies' timesheets to digiTICKET log reports may not provide a complete picture of the time actually worked by deputies performing LACE details. Thus, the hours designated in the Report as "overpayments" may be overestimated. According to the DeSoto Parish District Attorney, "The purpose of LACE is to act as a police enforcement enhancer not only for traffic enforcement, but also to supplement general law enforcement, crime prevention, emergencies and most importantly, traffic fatality reduction."<sup>1</sup> Accordingly, LACE

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<sup>1</sup> See "Investigative Audit Issued July 12, 2018" of the "District Attorney for the 42<sup>nd</sup> Judicial District Traffic Diversion Program," Appendix A: Management's Response, at p. A.2.

**COOK, YANCEY, KING & GALLOWAY**

February 1, 2019

Page 2

details were not limited to issuing traffic citations while logged into a digiTICKET device. As Footnote C indicates, many of the hours identified in the Table involved making arrests, engaging in pursuits, assisting motorists or other deputies, and performing other tasks. These hours are clearly law enforcement related and serve the purpose of the LACE program. They may not be shown on a digiTICKET log, but would, without question, be compensable.

DeSoto Parish deputies are expected to be present and fulfilling the duties of whatever detail they are working. As shown by the suspension of LACE in 2014, as well as the recent handling of the situation involving deputies with inconsistencies, when superiors become aware of improper conduct by a deputy, that deputy is properly disciplined.

In accord with the Auditor's Recommendations, DPSO has taken appropriate action regarding the LACE program. Any future involvement in LACE by DPSO will be covered by detailed written policies, procedures, and contract.

Respectfully submitted,



James R. Sterritt

Attorney for DeSoto Parish Sheriff  
Jayson Richardson

JRS/awp

Cc: DeSoto Parish Sheriff Jayson Richardson

## APPENDIX B

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### Dennis Buckingham's Response





Re: DeSoto Parish Sheriff's Office

[Redacted] to: [Redacted]

12/29/2018 11:39 PM

History: This message has been forwarded.

Good Day,

I am writing this email as a formal rebuttal, to parts of my statement. The part I am denying is where I admit to being paid for lace hours I didn't work. I did say there may be discrepancies between the Digi Ticket writers and my hours claimed. Due to the fact that I was also taught you could claim hours traveling from home to the sheriffs office and back. As long as you were on a state Hwy. There were lots of times I wrote hand written tickets to and from the Sheriffs Office. There were also several times I would turn my ticket writer in and still be at the Office doing paperwork and booking people that I arrested for drugs while on Lace. I did state that I was taught to claim 1 hr for every ticket written. However I did not state I did that. I almost always had more tickets than lace hours claimed. I ask that you please publish this statement as well. Thank you for your time.

Should you have any questions or concerns please feel free to contact me.

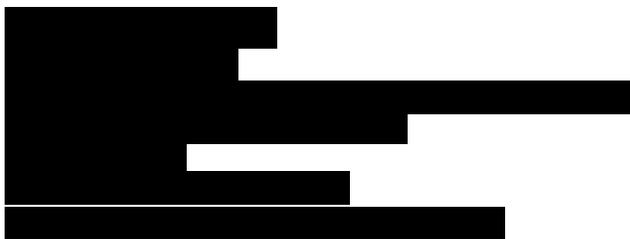
Dennis Buckingham  
Sent from my iPhone

On Dec 12, 2018, at 11:52 AM, [Redacted] :

Good morning

Attached is a draft of the Legislative Auditor's office investigative audit report on DeSoto Parish Sheriff's Office LACE. If you choose to respond to the draft report, please respond no later than noon on Wednesday, January 2, 2019.

*(See attached file: Exit letter - Dennis Buckingham.pdf)*



<11468695.jpg>

<Exit letter - Dennis Buckingham.pdf>