

December 7, 2011

Sheriff Marlin Gusman
Orleans Parish Sheriff's Office
819 South Broad Street
New Orleans, Louisiana 70119

Dear Sheriff Gusman:

At your request, we have reviewed the reporting and accounting for the funds received by the Orleans Parish Sheriff's Office (OPSO) from the fees earned for details performed by OPSO officers and reserve officers. We also understand that this is an activity allowed to be performed by the various sheriffs and police agencies throughout the State of Louisiana. The activity provides additional income to the officers, security for private and public organizations, and income to the local law enforcement agencies. Our audits since 2004 have not reported any exceptions in the accounting or reporting of these fees. We understand that \$1 per hour is paid by each officer serving a detail and that those fees are deposited to an account in the name of the Sheriff's Office. The revenues from these fees are included in the revenues of the OPSO. Therefore, the revenues have been audited each year when your annual audit of the OPSO's financial statements is performed in accordance with generally accepted governmental audit standards and the requirements of the Louisiana Legislative Auditor's Office. Those reports are submitted to the Louisiana Legislative Auditor's Office each year. Expenditures are subject to audit as a part of the overall tests of expenses performed each year during the audit. The amounts received have been reported in the general fund in account 100.4913 as public funds in your annual audit report. Based on amounts received in 2011 through October 31, 2011, we estimate that the annual amount collected is less than \$110,000 for these fees.

You have also asked whether or not employee award programs are allowed for public agencies. We understand that the OPSO has such a program. Employee award programs are allowed and based on our understanding of your program, it would be allowable.

Based on our audits, we believe the agency is accounting and reporting on these funds properly.

Please call if you have any questions.

Yours Truly,



Albert J. Richard III, CPA, CGAP
Managing Director