



MICHAEL J. "MIKE"
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Report Highlights

Village of Noble

Audit Control # 50210041
Investigative Audit Services • April 2022

Why We Conducted This Audit

On November 2, 2021, Village of Noble (Village) Mayor Lynn Montgomery informed the Louisiana Legislative Auditor (LLA) of a possible misappropriation of Village funds. According to Mayor Montgomery, Village Clerk Brenda Frederick signed the mayor's name on several unauthorized Village checks. The LLA initiated this investigative audit to determine the propriety of checks issued by Ms. Frederick.

What We Found

Former Village Clerk Converted Public Funds to Her Personal Use

Ms. Frederick converted \$7,463 of Village funds to her personal use from February 12, 2020 to August 10, 2021. Ms. Frederick issued 18 unauthorized checks to herself, including duplicate payroll checks and reimbursement checks for which there was no supporting documentation. In addition, it appears Ms. Frederick forged signatures on these checks and altered the Village's electronic accounting records to conceal her actions. By issuing unauthorized checks to herself, forging signatures on the checks, and altering accounting records, Ms. Frederick may have violated state laws.

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