

TOWN OF OBERLIN

INVESTIGATIVE AUDIT SERVICES

Issued March 13, 2024

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March 13, 2024

**HONORABLE LARRY ALEXANDER, MAYOR,
AND THE MEMBERS OF THE TOWN COUNCIL**

Oberlin, 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 accompanying report presents our findings and recommendations as well as management's response. This is a public report. Copies of this report have been delivered to the District Attorney for the 33rd Judicial District of Louisiana and others as required by law.

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA
Legislative Auditor

MJW/aa

TOWNNOBERLIN



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EXECUTIVE SUMMARY

Town Did Not Comply with the Local Government Budget Act (LGBA)

The Town of Oberlin (Town) is required to maintain records to demonstrate it properly adopted a budget for each fiscal year. However, for fiscal years ended June 30, 2021 through June 30, 2024, the Town was unable to do so and, as a result, may have violated state law. The Town is also required to maintain an ordinance book containing all of the ordinances passed by the Town Council. However, the Town could not provide an ordinance book during the time of our audit, which also may violate state law.

Town Failed to Budget American Rescue Plan Act (ARPA) Funds and Made Improper Payments to Town Officials

The Town received \$640,365 in federal ARPA payments, deposited them into a separate ARPA bank account, then later transferred the ARPA funds to the Town's general fund bank account. The Town failed to budget the use of the ARPA funds by ordinance, as required by state law, and cannot provide an accounting of how the ARPA funds were spent after the transfer to the general fund bank account. Additionally, it appears the Town paid \$35,076 of improper premium pay to elected and appointed officials. Since the Town did not budget or account for the ARPA funds as required and made improper payments to Town officials, the Town's use of ARPA funds may have violated state law.

Undocumented Payments to the Town Employees and the Town Attorney

Four Town employees and the Town attorney received payments from the Town for working on the ARPA funds, but the Town had no records showing when the work was performed or what was done. Since the Town paid public funds to Town employees and the Town attorney without documentation of the work performed, these payments may have violated the state constitution and state law.

Former Finance Clerk Paid Herself for Unearned Leave and Did Not Record All Sick Leave Hours Used

The Town's former finance clerk, Angelina Conner, used 43 hours of sick leave that she did not earn from March 21, 2022 to December 4, 2022. In addition, the finance clerk's timecards show she used 123 hours of sick leave; however, the Town's accounting system shows she used 76 hours of sick leave from March 18, 2022 to December 4, 2022. Ms. Conner had the access and ability to make changes in the accounting system, including the payroll ledger. By using leave she

did not earn and paying herself regular hours when her time sheets show she used sick leave, the former finance clerk may have violated Town policy and state law.

Former Town Clerk Received Improper Overtime

Former Town Clerk Charlotte Artis was paid \$10,896 for 404 hours of overtime from March 30, 2022 to December 19, 2022. Town records show the mayor did not approve her timecards, and only signed one of her payroll checks. Additionally, the Town Council passed a motion, on March 16, 2022, which approved budget cuts that included eliminating overtime in all departments. Since Ms. Artis' time sheet was not approved by her supervisor and she signed all but one of her payroll checks, it does not appear she was entitled to overtime and she may have violated state law.

Improper Local Agency Compensated Enforcement (LACE) Program

The Town operated its own LACE program through the Mayor's Court without an agreement with the District Attorney. In addition, citations issued by the Town's police officers cite violations of state law instead of Town ordinance. Finally, the Town did not remit all the mandatory court costs required of Mayor's courts. By citing violations of state law instead of Town ordinances, Town officials may have violated state law.

LACE Tickets Improperly Reduced

Chief of Police Grady Haynes improperly reduced and modified 25 LACE tickets from moving to non-moving violations from October 2021 to February 2023, which may violate state law. Additionally, neither the Chief nor his designee signed (swore to) the tickets as required by state law.

Improper use of Dedicated Funds

The Town used \$192,579 of restricted sales tax revenue for general payroll expenses that likely were not allowable from April 2022 to March 2023. The use of these funds by the Town may have violated the tax proposition passed by the voters of the Town.

BACKGROUND AND METHODOLOGY

The Town of Oberlin (Town) is located in Allen Parish and has a population of 1,402 (2020 Census). The Town operates under the provisions of the Lawrason Act and has a mayor-board of alderman (council) form of government. The Town's mayor and five elected aldermen (councilmen) serve four-year terms. The Town provides public safety, utility services, streets, and administrative services to residents and businesses.

The Town had three mayors from January 2015 to the present.

1. Mayor Joseph Manuel - January 2015 to April 2022;
2. Mayor Wayne Smith - April 2022 to December 2022; and
3. Mayor Larry Alexander – January 2023 to present.

We initiated this audit to determine the validity of complaints we received regarding the Town's use of public funds. The procedures performed during this audit included:

- (1) interviewing Town employees and others, as appropriate;
- (2) examining selected Town documents and records;
- (3) gathering and examining third parties' documents and records; and
- (4) reviewing applicable state and federal laws and regulations.

FINDINGS AND RECOMMENDATIONS

Town Did Not Comply with the Local Government Budget Act (LGBA)

The Town is required to maintain records to demonstrate it properly adopted a budget for each fiscal year. However, for fiscal years ended June 30, 2021 through June 30, 2024, the Town was unable to do so and, as a result, may have violated state law.^{1,2,3,4,5,6,7,8,9,10} The Town is also required to maintain an ordinance book containing all of the ordinances passed by the Town Council. However, the Town could not provide an ordinance book during the time of our audit, which also may violate state law.⁸

State law¹ requires each political subdivision, including municipalities, to prepare a comprehensive budget presenting a complete financial plan for each fiscal year for the general fund and each special revenue fund. It specifies that an adopted budget constitutes the authority of the chief executive or administrative officers to incur liabilities and authorize expenditures.² State law also requires each political subdivision with a combined general fund and special revenue funds over \$500,000, such as the Town of Oberlin, to do the following when adopting a budget:

- (1) Include a budget message signed by the budget preparer, which consists of a summary description of the proposed financial plan, policies, and objectives, assumptions, budgetary basis, and a discussion of the most important features.³
- (2) Include a statement for the general fund and each special revenue fund showing the estimated fund balances at the beginning of the year; estimates of all receipts and revenues to be received; revenues itemized by source; recommended expenditures itemized by agency, department, function, and character; other financing sources and uses by source and use; the estimated fund balance at the end of the fiscal year; and a comparison of the current year to the proposed budget.³
- (3) Accompany the budget with a proposed budget adoption instrument that defines the authority of the chief executive and administrative officers to make changes without approval of the board (council), as well as those powers reserved solely to the governing authority.⁴ Any act of the board (council) which would provide for the appropriation of funds must be by ordinance.⁵
- (4) Make the proposed budget available for public inspection no later than 15 days prior to the beginning of the fiscal year.⁶

- (5) Publish a notice in the official journal to inform the public the proposed budget is available for public inspection with the date, time, and place of the public hearing at least 10 days prior to the first public hearing.⁹
- (6) Conduct a public hearing on the proposed budget.⁹
- (7) Certify completion of all actions required by publishing a notice in the official journal.¹⁰
- (8) Complete all actions necessary to adopt, finalize, and implement the budget in open meeting before the end of the prior fiscal year.⁷
- (9) Retain certified copies of the budget and adoption instrument (obligation of the chief executive or administrative officer).⁷

State law⁸ further requires that the municipal clerk shall keep a book entitled "Ordinances, City (or Town, or Village) of ..." in which he shall file the original of every ordinance which has been adopted by the board immediately after its passage and attach a note to the ordinance stating the date of its enactment and a reference to the book and page of the board's minutes containing the record of its adoption [La. R.S. 33:406 (D)(1)]. The required ordinance book should include the required budgetary documents since state law⁵ requires an ordinance to appropriate funds. However, the Town clerk could not provide an ordinance book, which may violate state law.⁸

We reviewed the Town's budgetary records for fiscal years ended June 30, 2022 through June 30, 2024, and the Town's annual financial report for the year ended June 30, 2021, and found the Town did not comply with state law as demonstrated in the chart below.

Budget Compliance Town of Oberlin Fiscal Year July 1st to June 30th				
Budget Item	Fiscal Year Ended			
	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024
Budget Message	No ^A	No	No	No
Fund Statements and Comparison	No ^A	No	No	Yes ^B
Proposed Adoption Instrument	No	No	No	Yes
Available for Public Inspection	No ^A	No	No	No
Publish Notice that Proposed Budget is Available for Public Inspection and Information on Public Hearing	No ^A	No	No	Yes ^C
Conduct a Public Hearing	Yes	Yes	Yes	Yes
Publish Notice that All Actions Were Completed to Adopt the Budget	No ^A	No	No	No
Adopt a Budget	No	No	No	Yes
Retain Certified Copies	No	No	No	No

As set forth in the table above, the Town’s budget documents for each fiscal year ending between June 30, 2021 and June 30, 2024, do not include most of the information required by state law.³ By failing to maintain an ordinance book and records showing it complied with the Local Government Budget Act for fiscal years ended June 30, 2021 through June 30, 2024, the Town appears to have violated state law.^{1,2,3,4,5,6,7,8,9,10}

Town Failed to Budget American Rescue Plan Act (ARPA) Funds and Made Improper Payments to Town Officials

The Town received \$640,365 in federal ARPA payments, deposited them into a separate ARPA bank account, then later transferred the ARPA funds to the Town’s general fund bank account. The Town failed to budget the use of the ARPA funds by ordinance, as required by state law, and cannot provide an accounting of how the ARPA funds were spent after the transfer to the general fund bank account. Additionally, it appears the Town paid \$35,076 of improper premium pay to elected and appointed officials. Since the Town did not budget or account for the ARPA funds as required and made improper payments to Town officials, the Town’s use of ARPA funds may have violated state law.^{1,11,12}

Among other things, the federal American Rescue Plan Act (ARPA) established the Coronavirus State and Local Fiscal Recovery Funds program to

^A Information from findings in the independent auditor’s report for FYE 2021.

^BThe provided budget did not include a comparison to the prior year budget nor did it include the beginning fund balance as required by state law.

^C Public notices were posted fewer than 10 days prior to the public hearing as required by state law.

provide funds to state, local, and Tribal governments to support their response to, and recovery from, the COVID-19 public health emergency. The U.S. Department of Treasury allocated more than \$315 million for distribution to non-entitlement units (NEUs) of local governments within Louisiana to the Louisiana Department of Treasury.^D The Louisiana Department of Treasury received and distributed ARPA funds to NEUs based on the most recent census data. The Town received \$319,922 in September 2021 and \$320,443 in October 2022 (total of \$640,365) from the Louisiana Department of Treasury.

Budget Requirements

State law¹ requires each political subdivision, including municipalities, to prepare a comprehensive budget presenting a complete financial plan for the general fund and each special revenue fund each fiscal year.^E It specifies that an adopted budget constitutes the authority of the chief executive or administrative officers to incur liabilities and authorize expenditures. As discussed previously, the Town could not provide documentation to demonstrate it properly adopted budgets for the general fund or special revenue funds for fiscal years 2021 and 2022. The Town should have complied with restrictions on the funds imposed by the U.S. Department of Treasury and state law by adopting a budget for the ARPA funds to show the funds were properly authorized and expended, but failed to do so.

Town's Spending Proposals

The Town's compliance reports for its ARPA funds show the Town elected to use the funds as revenue replacement. The U.S. Department of Treasury's Final Rule (Final Rule) authorizes the Town to use ARPA funds for public safety, public works projects, environmental remediation, health services, and general government administration, including premium pay. However, the Final Rule prohibits the use of ARPA funds for extraordinary payments to pension funds, interest or principal on outstanding debt, to replenish reserve funds, and/or to pay settlements or judgments.

The Town's minutes show the Town Council approval of proposed ARPA expenditures through a motion, not an ordinance, on December 13, 2021 and August 29, 2022. Former Town Clerk Hailey Champagne told us the prior administration had recorded their council meetings; however, the Town could not provide any audio recordings of the council meetings that occurred in 2021 and 2022.

^D The U.S. Department of the Treasury defines an NEU as a term to mean a "city" as defined in section 102(a)(5) of the Housing and Community Development Act of 1975 (HCDA) that is not a metropolitan city. NEUs are local governments typically serving a population under 50,000, including cities, villages, towns, townships, or other types of local governments.

^E Federal and/or state grants are commonly set up as a special revenue fund since the program rules for the grants are often more restrictive than the general fund.

Town employees provided us with five different APRA expenditure proposals that included: premium pay, water and sewer repairs, park improvements, past due bills, and vehicles for the police department. The ARPA expenditure proposals were not attached to the available council minutes, nor were they dated or signed to indicate which version the council discussed and approved.

The Town made two deposits of ARPA funds totaling \$640,365 to a bank account titled "American Rescue Plan" on September 14, 2021 and October 11, 2022. No other deposits were made into this account. All ARPA funds were then transferred to the Town's general fund bank account, as shown in the table below.

Summary of Activity in the Town's ARPA Bank Account			
Date	Transaction Type	Amount	Balance
9/1/21	Beginning Balance	\$100	\$100
9/14/21	Deposit	\$319,922	\$320,022
9/30/21	Interest Earned	\$14	\$320,036
10/13/21	Purchased Checks	(\$33)	\$320,003
10/29/21	Interest Earned	\$27	\$320,030
11/30/21	Interest Earned	\$26	\$320,056
12/14/21	Check Transfer to General Fund	(\$69,372)	\$250,684
12/31/21	Interest Earned	\$24	\$250,708
1/31/22	Interest Earned	\$21	\$250,729
1/31/22	Check Transfer to General Fund	(\$2,493)	\$248,236
2/28/22	Interest Earned	\$19	\$248,255
3/31/22	Interest Earned	\$21	\$248,276
4/30/22	Interest Earned	\$20	\$248,296
5/10/22	Check Transfer to General Fund	(\$248,197)	\$99
5/31/22	Interest Earned	\$6	\$105
10/11/22	Deposit	\$320,443	\$320,548
10/12/22	Check Transfer to General Fund	(\$320,443)	\$105

The Town's accounting records did not indicate which expenditures paid from the general fund were related to ARPA funds. Since the ARPA funds were commingled with the general fund and Town employees were unable to provide invoices for the expenditures listed in the proposal documentation, there does not appear to be a clear record of how the ARPA funds were used.

Retroactive Premium Pay

The Final Rule allows ARPA funds to be used for "premium pay" up to \$13 per hour for eligible workers^F performing essential work^G during the COVID-19

^F An eligible worker is a worker that is needed to "maintain continuity of operations of essential critical infrastructure sectors". State and local governments are considered essential critical infrastructure.

^G Essential work involves either regular in person interactions with the public, co-workers, or patients, or regular physical handling of items handled by others. In addition, essential work cannot be performed via telework.

pandemic, and the pay responds to the negative economic impact of COVID-19. Louisiana Attorney General *Opinion 21-0107* provides that "...providing premium pay to eligible workers who performed essential work during the COVID-19 public health emergency is one of the permitted uses under ARPA if it complies with the requirements set forth in ARPA and the Interim Final Rule..."

In addition, Louisiana Attorney General *Opinion 21-0101* provides that "...elected officials such as the mayor or council members would not be considered essential workers/front-line employees and therefore not eligible for retroactive premium pay..." The Louisiana Attorney General also published two additional opinions^H regarding the use of ARPA funds for premium pay and opined that a mayor and council members were not eligible.

The Town's records show Town employees and certain elected or appointed officials received \$122,251 of retroactive premium pay^I as described in the table below. Some of these payments may be allowable under the ARPA rules, subject to the Town's ability to demonstrate ARPA funds were used to make the payments.

Summary of Premium Pay				
Employee	Check Date	Time Period	# of Hours	Amount
Town Employees ^J	12/14/21	3/2020 – 3/2021	15,742	\$47,372
Chief of Police	12/14/21	3/2020 – 3/2021	2080	\$6,240
Town Clerk	12/14/21	3/2020 – 3/2021	2185	\$6,298
Town Council	12/14/21 and 1/31/22	3/2020 – 3/2021	0 ^K	\$10,000
Town Employees ^L	10/12/22	3/2020 – 3/2021	13,188	\$39,803
Chief of Police	10/12/22	3/2020 – 3/2021	2080	\$6,240
Town Clerk	10/12/22	3/2020 – 3/2021	2185	\$6,298
Total				\$122,251

The Town's payroll records include handwritten notes^M to indicate that certain payments to employees used ARPA funds and include a total of the regular hours worked, by employee, multiplied by \$3^N to determine the total due to each employee. The Town clerk and the chief of police also received the \$3 per hour payment and the Town Council members received \$2,000 each in December 2021.^O For each disbursement, the finance clerk prepared a check from the General Fund bank account payable to the payroll account and deposited it. The employees and Town officials received checks from the payroll bank account.

^H Attorney General *Opinions 21-0107*, and *22-0038* address the use of ARPA funds for premium pay.

^I The Town's records labeled the pay as "Premium."

^J These payments were to 10 employees.

^K Council Member premium pay was not based on hours worked.

^L These payments were to seven employees.

^M Handwritten notes included the following: "American Rescue Employee Pay #1," "American Rescue #2 Employee Pay," and "Employee Premium Pay American Rescue #2."

^N The Town paid \$3 per hour twice, for a total of \$6 per hour, for the regular hours worked from March 2020 to March 2021.

^O Mayor Manuel did not receive premium pay.

The Town clerk said the pandemic period was March 2020 to March 2021; Town employees, the Town clerk, and the chief of police were paid based on regular hours worked during that time period; however, state law¹¹ requires the Town Council to fix, by ordinance, the compensation of the mayor, aldermen (council), clerk, chief of police, and all other municipal officers. This means that any additional pay would also have to be approved by the Town Council through ordinance and an appropriate budget.

The Town did not have records of a separate ordinance to set the pay of elected officials^P and the Town clerk, nor do the budgetary records provide enough detail to determine the pay of elected officials and the Town clerk. This means the Town Council members and the Town clerk likely were not eligible to receive the ARPA premium pay.

The minutes from the Town Council meeting held on April 8, 2019, show the Mayor discussed a previous public hearing to increase the chief of police's salary from \$17.66 to \$22.66 per hour. A motion was subsequently made to approve the new rate, which passed unanimously; however, the pay increase was not passed by ordinance as required by law.¹¹

The chief of police may be eligible for ARPA premium pay if the chief meets the requirements of "eligible worker" and performs "essential work" as outlined in the Final Rule and Louisiana Attorney General Opinion 22-0038, and his compensation does not exceed his approved salary set by ordinance. However, since the Town's budgetary records do not include enough detail to determine Chief Haynes' compensation, the Town cannot demonstrate the chief of police was eligible to receive premium pay.

The documents provided by the Mayor for fiscal years ended June 30, 2022 and June 30, 2023, budgets that did not meet the requirements of state law¹² do not address the premium pay paid to Town elected officials and employees. State law¹¹ also requires the compensation of the mayor, board of aldermen, Town clerk, and chief of police to be set by ordinance. The Town's minutes do not include any discussion or approval of salary increases for the Town's elected officials or the Town clerk or an ordinance to authorize the premium pay paid by the Town. Therefore, it appears the members of the Town Council, the Town clerk, and the chief of police may not be eligible for the lump sum payment they received, or for the ARPA permissible premium pay.

^P Mayor, Town Council, and Chief of Police.

Undocumented Payments to the Town Employees and the Town Attorney

Four Town employees and the Town attorney received payments from the Town for working on the ARPA funds, but the Town had no records showing when the work was performed or what was done. Since the Town paid public funds to Town employees and the Town attorney without documentation of the work performed, these payments may have violated the state constitution¹³ and state law.¹⁶

Administrative Fees to Town Employees

In addition to the payments described in the previous finding, the Town clerk, two finance clerks, and the utility clerk each received a \$1,200 payment from the Town as an administrative fee for assisting the Town Attorney with the ARPA application and disbursements as described in the table below.

Administrative Fee Paid to Clerks^Q		
Position	Payment Date	Administrative Fee
Town Clerk	10/12/22	\$1,200
Finance Clerk - Maddox	12/14/21	\$1,200
Finance Clerk - Conner	10/12/22	\$1,200
Utility Clerk	10/12/22	\$1,200
Total		\$4,800

The parts of the administrative fees paid in the table above were listed in some, but not all, of the ARPA expenditure proposal documents, and, as stated above, both the past and current administration could not determine which expenditure proposal was approved. The Town's accounting records show the administrative fees were processed as payroll, but there is no record of what or when they performed the work. For each disbursement, the finance clerk prepared a check from the General Fund bank account payable to the payroll account and deposited it. The clerks received checks for the administrative fee from the payroll bank account. If the Town employees did not perform the work in addition to the hours recorded on their time sheets, the Town may have made a gratuitous donation of public funds and violated the state constitution¹³ and state law.¹⁶

Payments to Town Attorney

The Town appointed David Vidrine as Town attorney^R on December 16, 2020, to provide legal counsel for Town matters, act as the prosecutor for Mayor's court, and attend council meetings. The Town's records

^Q The December 14, 2021 administrative fees were paid by check from the payroll bank account and signed by Charlotte Artis and Tina Maddox. The October 12, 2022 administrative fees were paid by check from the payroll bank account and signed by Charlotte Artis and Angelina Conner.

^R State law requires the Mayor to appoint the Town Attorney and the Town Council to approve the appointment.

show Mr. Vidrine received \$500 per month for attending council meetings and \$500 per month for conducting the mayor's court.

Mr. Vidrine said when the Town received ARPA funds, he provided the Town the seven guidelines issued by the U.S. Department of Treasury to follow for distributing the funds. He also said he helped the Town clerk with the reporting requirements. Town records show proposed payments to Mr. Vidrine of \$250 per hour or a \$10,000 fee for his work on the Town's ARPA funds. As mentioned earlier, the Town's records do not indicate which proposed payments were approved. According to Mr. Vidrine, the Town opted to pay him a flat rate instead of an hourly rate.

Mr. Vidrine also told us he had a contract with the prior administration and the current council voted to keep him as attorney and honor the first contract. He said he gave the Town another contract for the ARPA work, but he never received a signed copy from the Town and that it should be with the ARPA documentation. The Town could not provide a copy of Mr. Vidrine's proposed contract.

The Town's payroll system shows the Town paid Mr. Vidrine \$10,000 on May 11, 2022, and another \$10,000 on October 12, 2022, in addition to the \$1,000 per month. Bank records show both checks were negotiated. However, the Town could not provide a contract with the Town attorney showing an agreed upon hourly rate and invoices for the work performed regarding the two \$10,000 checks.

Since the Town made payments to employees and the Town attorney without documentation of work performed, the payments may violate the state constitution¹³ and state law.¹⁶

Former Finance Clerk Paid Herself for Unearned Leave and Did Not Record All Sick Leave Hours Used

The Town's former finance clerk, Angelina Conner, used 43 hours of sick leave that she did not earn from March 21, 2022 to December 4, 2022. In addition, the finance clerk's timecards show she used 123 hours of sick leave; however, the Town's accounting system shows she used 76 hours of sick leave from March 18, 2022 to December 4, 2022. Ms. Conner had the access and ability to make changes in the accounting system, including the payroll ledger. By using leave she did not earn and paying herself regular hours when her time sheets show she used sick leave, the former finance clerk may have violated Town policy and state law.^{14,15,16}

Angelina Conner was the Town's finance clerk from June 2022⁵ until December 2022. Ms. Conner's duties as the finance clerk included entering financial

⁵ Ms. Conner was hired in March 2022 and was promoted to finance clerk in June 2022.

transactions into the Town's accounting system, paying the Town's bills, and processing payroll.

Town employees use a time clock to stamp the in and out times on their timecards. When an employee uses leave, the leave is manually written on the timecard. At the end of the pay period, Ms. Conner converted the time in minutes to decimals and entered the information into the payroll software. She also had the access and ability to make changes to employee data in the payroll system.

Town policy states that employees receive one week (5 days or 40 hours) of annual leave after one-year of employment with the Town. Employees also receive 10 days (80 hours) per year of sick leave after three months of full-time employment. Town policy requires an employee to notify his or her supervisor to use sick leave, and the supervisor must record the sick leave on the employee timecard. Based on the Town's policies, Ms. Conner was eligible to receive 10 days of sick leave starting on June 18, 2022, and did not work for the Town long enough to qualify for vacation leave benefits.

According to her timecards, Ms. Conner used 123 hours of sick leave from March 18, 2022 to December 4, 2022, however, policy only allowed her to use 80 hours (10 days) of sick leave during that time. This means she took 43 hours (or \$731) to which she was not entitled. Thirty-eight of the 123 hours of sick leave used was from March 18, 2022, to June 19, 2022, during her three-month probationary period. However, policy does not allow employees to use sick leave until the probationary period ends (June 18, 2022).

Although, Ms. Conner's timecards show she used 123 hours of sick leave, the Town's payroll records show Ms. Conner used 76 hours of sick leave, 47 hours less than recorded on her timecards. This suggests she was paid for 47 hours as if she was working, instead of using the sick leave that was recorded on her timecards.

As previously mentioned, Ms. Conner was responsible for payroll and had the authority to enter payroll information, such as leave usage, into the payroll software. We called Ms. Conner and left a voicemail message to arrange a time to discuss her leave usage, but she did not return our call. Since Ms. Conner was paid for unearned leave, she may have violated state law^{14,15,16} and Town policy.

Former Town Clerk Received Improper Overtime

Former Town Clerk Charlotte Artis was paid \$10,896 for 404 hours of overtime from March 30, 2022 to December 19, 2022. Town records show the mayor did not approve her timecards, and only signed one of her payroll checks. Additionally, the Town Council passed a motion,^T on March 16, 2022, which approved budget cuts that included eliminating overtime in all departments. Since Ms. Artis' time sheet was not approved by her supervisor and she signed all but one of her payroll checks, it does not appear she was entitled to overtime and she may have violated state law.^{15,16}

The Town's Standard Policies and Procedures for Personnel, dated January 10, 2022, provides that, "Time and attendance reporting is the responsibility of managers and supervisors. Overtime will be paid at the rate of time and one-half times the straight time hourly rate and is based on hours worked over 40 hours per week. Prior to submitting time sheets to the payroll clerk, managers/supervisors will review the hours worked with the employee."

Charlotte Artis was the Town clerk from 2016 to 2022. The Town's payroll records show Ms. Artis was paid \$10,896 for 404 hours of overtime from March 30, 2022 to December 19, 2022; however, there was no supervisor approval of her time sheets as required by Town policy and Ms. Artis signed all but one of her payroll checks.

Mayor Smith said the Town Council passed a resolution^T to eliminate overtime as a budget cut on March 16, 2022 and the clerks could not work overtime after that date.

Since Ms. Artis received overtime payments after a Town Council resolution to eliminate overtime and without the Mayor's approval, she may have violated state law.^{15,16}

Improper LACE Program

The Town operated its own Local Agency Compensated Enforcement (LACE) program through the Mayor's court without an agreement with the District Attorney. In addition, citations issued by the Town's police officers cite violations of state law instead of Town ordinance. Finally, the Town did not remit all the mandatory court costs required of Mayor's courts. By

^T The March 16, 2022 minutes of the meeting of the Town Council show budget cuts were discussed, including eliminating overtime in all departments. Councilman Bobby Thomas made a motion to approve the budget cuts, seconded by Councilwoman Linda Boulden, Councilman Chris Davis "sustained" from voting. There was no discussion or approval of an ordinance to amend the budget. In addition, there were no documents that detail the budget cut proposal.

citing violations of state law instead of Town ordinances, Town officials may have violated state law. ^{17,18}*Town's LACE Program*

Chief of Police Grady Haynes told us the Town and the Police Department entered into a LACE agreement prior to him becoming chief of police.^u The Town's LACE details use off-duty law enforcement officers to monitor traffic on public roads and highways and issue traffic citations to offenders. Chief Haynes stated that the LACE program was started by the state to help supplement police officers' low salaries, but could not provide a contract or cooperative endeavor agreement between the Police Department and the Town. He did provide an undated document^v titled, "L.A.C.E. RULES."

State law does not authorize LACE programs; rather, LACE programs appear to have started after the Louisiana Attorney General issued *Opinion 87-244* to the Louisiana District Attorney's Association on June 11, 1987. This opinion addresses the use of a discretionary fund by a District Attorney to pay off-duty officers to conduct a local agency compensated enforcement (LACE) detail and concludes that district attorneys may use discretionary funds from Louisiana Revised Statute (La. R.S.) 15:571.11 to do so. The Attorney General's office has issued a number of opinions regarding LACE details since then, but none of them address a municipality conducting a LACE detail through its Mayor's court.

State Laws Used on Citations

Mayor's courts are vested with jurisdiction over violations of municipal ordinances and may impose fines, imprisonment, or both, as authorized in such ordinances. The maximum penalties that may be imposed for an ordinance violation is \$500, or imprisonment of no more than 60 days, or both. Further, a municipality should not impose a penalty that is greater than state law provides for a comparable offense. Adoption of the relevant state law offenses into municipal ordinances pursuant to La. R.S. 32:41 is an effective way to ensure conformity with this mandate.

The Town's citations included a variety of state laws, including La. R.S. 14:67 (Theft), 14:56 (Simple criminal damage to property), 32:61 (Speeding), and 32:2951 (No seatbelt). In May 2014, the Town records show a public hearing regarding adoption of an ordinance to increase fines for speeding and to adopt Title 14 and Title 32 of the Louisiana Revised Statutes. On May 12, 2014, the Town Council voted to adopt the ordinance increasing the fines for speeding; however, neither the ordinance nor the meeting minutes mentioned adopting Title 14 or Title 32.

^u Chief of Police Haynes was elected in 2010 and is in his fourth term as Chief.

^v See Attachment A. Mayor Beard (listed on letterhead) was the Town's Mayor from approximately 1998-2010.

At its meeting held on June 9, 2014, the Town Council voted to amend ordinance 05-12-14 to add, "the town adopts LA State Law Title 14 and Title 32." Minutes do not show there was a public hearing regarding the ordinance. The only copy of ordinance 05-12-14, provided by the Town, did not include the language adopting Title 14 and Title 32. It did include handwriting at the bottom of the page regarding adding the amendment to adopt Title 14 and Title 32.

The jurisdiction of the mayor's court is limited to violations of municipal ordinances occurring within the municipality's corporate limits. The mayor's court has no jurisdiction over violations of state law or parish ordinances. Prosecution of violations occurring in areas that are later judicially determined to not be within the corporate limits may subject the municipality to civil liability.

State law¹⁷ authorizes the mayor to assess court costs, up to \$30 per offense, on any defendant convicted of violating a municipal ordinance. Further, the mayor may impose additional court costs, up to \$20 per offense, on any defendant convicted of a violation of a municipal ordinance, so long as \$10 of such additional costs be remitted to the local public defender's office.

Since the Attorney General *Opinion 87-244* provided LACE programs can be conducted with discretionary funds of the district attorney, but the opinion did not address a LACE program with a mayor's court, the Town's LACE program may be improper. In addition, the Town may have violated state law by citing state law on traffic citations because the Town did not adopt state law into its ordinances.

LACE Tickets Improperly Reduced

Chief of Police Grady Haynes improperly reduced and modified 25 Local Agency Compensated Enforcement (LACE) tickets from moving to non-moving violations from October 2021 to February 2023, which may violate state law.^{19,20} Additionally, neither the Chief nor his designee signed (swore to) the tickets as required by state law.²¹

State law²¹ requires traffic citations be sworn to be a lawful complaint and be disposed of only by trial in the court of proper jurisdiction. This means the officer believes that the person cited committed an offense that is contrary to the law. Each citation should be signed by the officer and a notary or ex officio notary. State law²² designates that any chief of police of a municipal police department may designate officers in his office to be ex officio notaries.

The Town's records show the traffic citations were signed by the officer who wrote the ticket, but Chief Haynes or a designee did not sign (swear to) each traffic citation written by a Town police officer. In addition, the Town's traffic citations from October 2021 to February 2023 show Chief Haynes reduced 25 LACE tickets from moving to non-moving violations. The changes Chief Haynes made to the traffic citations reduced the amount due to the Town by \$4,397.

Chief Haynes told us he reduces the charge on a citation if someone requests assistance and that he is allowed to change a ticket until it is entered into the computer system. Each reduced ticket showed the original charge and amount that was marked through and the new charge and amount written with Chief Haynes initials next to the changes. Chief Haynes stated that he does not sign the citations because his predecessor did not sign them.

By reducing and modifying the LACE traffic citations, and by not ensuring the citations were signed, Chief Haynes may have violated state law.^{19,20,21}

Improper use of Dedicated Funds

The Town used \$192,579 of restricted sales tax revenue for general payroll expenses that likely were not allowable from April 2022 to March 2023. The use of these funds by the Town may have violated the tax proposition passed by the voters of the Town.

The Town's voters approved a 1% perpetual sales tax on September 16, 1978. These taxes were dedicated for the purposes of constructing, acquiring, extending, improving and/or maintaining sewers and sewerage disposal works, operating water-works, streets, recreational facilities and fire protection facilities and equipment, and purchasing and acquiring the necessary land, equipment and furnishings for any of the forgoing public works, improvements and facilities, or for any one or more said purposes.

Another .3% sales tax was approved by voters on October 7, 1989 and continuance of that tax on March 9, 2004. These taxes are dedicated and to be used as follows: 70% for constructing, improving, maintaining, and operating public streets, sidewalks, and alleys, and 30% for acquiring, constructing, improving, maintaining and operating recreational facilities.

The Allen Parish School Board collected both sales taxes for the Town and provides monthly payments of the taxes. The Town receives one check from the school board, but the school board does not provide an accounting of how much of the payment is for each tax. The Town deposits the check into one bank account dedicated for the sales taxes.

Instead of paying eligible expenses from the sales tax bank account, the Town transferred funds to the general fund and payroll bank accounts and made payments from each of those accounts. Town policy requires two signatures per check.^w

From April 2022 to March 2023, the Town transferred \$192,579 from the sales tax bank account to the general fund and payroll bank accounts for payroll

^w Signors of the checks: Tina Maddox, Charlotte Artis, Angelina Conner, Wayne Smith, Larry Alexander, and Hailey Champagne. One additional signature was illegible.

expenses, monthly insurance, and monthly bills.^x Former Town Clerk Hailey Champagne said she thinks the sales taxes were used for payroll for police, clerks, and maintenance.

In certain circumstances, dedicated sales taxes may be used to pay maintenance employees in accordance with ordinance. Maintenance workers' daily tasks are determined by work orders. Maintenance workers reported the time they completed their tasks on the work order; however, there was no system to track the duration of time spent on each work order.

The Town could not provide records showing the amount of time for which maintenance staff were paid using the sales tax funds to show compliance with Town ordinance. By using dedicated funds for unallowable expenses, Town employees may have violated Town ordinance.

Recommendations

We recommend the Town consult with legal counsel to determine the appropriate actions to take, including recovery of improper compensation to elected officials and employees for COVID incentives and to employees who used leave they did not earn or received improper overtime payments. In addition, the Town should:

- (1) Propose and adopt a budget for the general fund and each special revenue fund in accordance with state law before the start of the fiscal year;
- (2) Maintain an ordinance book as required by state law;
- (3) Maintain a separate fund for each special revenue fund; before they are spent;
- (4) Set the pay of all elected officials and the Town clerk by ordinance as required by state law;
- (5) Obtain proper documentation prior to issuing any payment;
- (6) Follow all Town policies regarding leave;
- (7) Require an appropriate supervisor review employee leave balances and approve the use of leave before an employee is allowed to use leave;
- (8) Implement a system where a separate employee inputs time and leave into payroll system from the one who verifies the time and leave balances and signs checks;

^x Payroll related expenses: \$167,316.68; Monthly Bills: \$15,552.53; Monthly Insurance: \$9,710.09

- (9) Ensure payments made to Town officials do not exceed amounts approved by the Town Council;
- (10) Request an Attorney General's opinion regarding the Town's LACE program;
- (11) Adopt state laws into ordinance where the Town desires to use state law to write traffic citations on state highways;
- (12) Ensure funds collected for traffic citations are distributed in accordance with state law;
- (13) Adjudicate citations according to state law;
- (14) Ensure the Chief of Police or another supervisor signs all Town citations as required by state law;
- (15) Require the Chief of Police to stop the practice of reducing or modifying Town traffic tickets; and
- (16) Recover the dedicated sales tax funds improperly used by the Town.

LEGAL PROVISIONS

¹ **Louisiana Revised Statute (La. R.S.) 39:1305(A)** states, "Each political subdivision shall cause to be prepared a comprehensive budget presenting a complete financial plan for each fiscal year for the general fund and each special revenue fund."

² **La. R.S. 39:1311(C)** states, "The adopted budget and any duly authorized amendments required by this Section shall constitute the authority of the chief executive or administrative officers of the political subdivision to incur liabilities and authorize expenditures from the respective budgeted funds during the fiscal year."

³ **La. R.S. 39:1305(C)** states, in part, "The budget document setting forth the proposed financial plan for the general fund and each special revenue fund shall include the following: (1) A budget message signed by the budget preparer which shall include a summary description of the proposed financial plan, policies, and objectives, assumptions, budgetary basis, and a discussion of the most important features. (2)(a) A statement for the general fund and each special revenue fund showing the estimated fund balances at the beginning of the year; estimates of all receipts and revenues to be received; revenues itemized by source; recommended expenditures itemized by agency, department, function, and character; other financing sources and uses by source and use; and the estimated fund balance at the end of the fiscal year. Such statements shall also include a clearly presented side-by-side detailed comparison of such information for the current year, including the fund balances at the beginning of the year, year-to-date actual receipts and revenues received and estimates of all receipts and revenues to be received the remainder of the year; estimated and actual revenues itemized by source; year-to-date actual expenditures and estimates of all expenditures to be made the remainder of the year itemized by agency, department, function, and character; other financing sources and uses by source and use, both year-to-date actual and estimates for the remainder of the year; the year-to-date actual and estimated fund balances as of the end of the fiscal year; and the percentage change for each item of information...."

⁴ **La. R.S. 39:1305(D)** states, "A budget proposed for consideration by the governing authority shall be accompanied by a proposed budget adoption instrument. The budget adoption instrument for independently elected parish offices shall consist of a letter from the independently elected official authorizing the implementation of the adopted budget. The budget adoption instrument for any municipality, parish, school board, or special district shall be an appropriation ordinance, adoption resolution, or other legal instrument necessary to adopt and implement the budget document. The adoption instrument shall define the authority of the chief executive and administrative officers of the political subdivision to make changes within various budget classifications without approval by the governing authority, as well as those powers reserved solely to the governing authority."

⁵ **La. R.S. 33:406(A)(3)** states, in part, "Any act of the board which would provide for the appropriation of funds...shall be by ordinance...."

⁶ **La. R.S. 39:1306(A)** states, in part, "The proposed budget for political subdivisions with a governing authority including municipalities, parishes, school boards, and special districts shall be completed and submitted to the governing authority of that political subdivision and made available for public inspection as provided for in R.S. 39:1308 no later than fifteen days prior to the beginning of each fiscal year..."

⁷ **La. R.S. 39:1309** states, in part, "(A) All action necessary to adopt and otherwise finalize and implement the budget for a fiscal year, including the adoption of any amendments to the proposed budget, shall be taken in open meeting and completed before the end of the prior fiscal year...(D) Upon adoption, certified copies of the budget and adoption instrument shall be transmitted to and retained by the chief executive or administrative officer..."

⁸ **La. R.S. 33:406(D)(1)** states, "The municipal clerk shall keep a book entitled "Ordinances, City (or Town, or Village) of" in which he shall file the original of every ordinance which has been adopted by the board immediately after its passage and attach a note to the ordinance stating the date of its enactment and a reference to the book and page of the board's minutes containing the record of its adoption."

⁹ **La. R.S. 39:1307(B)** states, "Upon completion of the proposed budget and, if applicable, its submission to the governing authority, the political subdivision shall cause to be published a notice stating that the proposed budget is available for public inspection. The notice shall also state that a public hearing on the proposed budget shall be held with the date, time, and place of the hearing specified in the notice. The notice shall be published at least ten days prior to the date of the first public hearing. Where applicable, publication shall be in the official journal of the political subdivision. Where there is no requirement that the political subdivision have an official journal, publication shall be in the official journal of the governing authority of the parish in which the political subdivision is located. In cases where the political subdivision is located within the boundaries of more than one parish, publication shall be in the official journal of the governing authority of each parish."

¹⁰ **La. R.S. 39:1307(D)** states, "The political subdivision shall certify completion of all action required by this Section by publishing a notice in the same manner as is herein provided for the notice of availability of the proposed budget and public hearing."

¹¹ **La. R.S. 33:404.1** states, "The board of aldermen shall by ordinance fix the compensation of the mayor, aldermen, clerk, chief of police, and all other municipal officers. The board of aldermen may by ordinance increase or decrease their compensation and the compensation of any non-elected municipal officer and may increase the compensation of other elected officials. However, the board of aldermen shall not reduce the compensation of any elected official during the term for which he is elected."

¹² **La. R.S. 39:1311(A)** states, "The adopted budget and any duly authorized adopted amendments shall form the framework from which the chief executive or administrative officers and members of the governing authority of the political subdivision shall monitor revenues and control expenditures."

¹³ **Article VII, Section 14(A) of the Louisiana Constitution** states, in part, "Prohibited Uses. Except as otherwise provided by this constitution, the funds, credit, property, or things of value of the state or of any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private."

¹⁴ **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."

¹⁵ **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; or (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; or (4) Willfully and knowingly subject any person to the deprivation of any right, privilege, or immunity secured or protected by the United States Constitution and laws, if serious bodily injury or death results."

¹⁶ **La. R.S. 42:1461(A)** states, "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 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.”

¹⁷ **La. R.S. 33:441(A)(1)** states, “Except as provided in Chapter 7 of Title 13 of the Louisiana Revised Statutes of 1950, there shall be a mayor's court in the municipality, with jurisdiction over all violations of municipal ordinances. The mayor may try all breaches of the ordinances and impose fines or imprisonment, or both, provided for the infraction thereof. Notwithstanding any other provision of law to the contrary, the mayor may also impose court costs not to exceed thirty dollars for each offense, as defined by ordinance, on any defendant convicted of a violation of a municipal ordinance. The mayor may authorize that a portion of court costs assessed be deposited into a special account and transmitted to the Louisiana Association of Chiefs of Police to be used for law enforcement education and training as required by Louisiana law.”

¹⁸ **La. R.S. 46:1816 (E)** states, “In addition to other costs provided for in this Section, a person convicted of a felony, a misdemeanor, or a violation of an ordinance of any local government shall be assessed an additional two dollars as special costs. Such special costs shall be imposed by all courts, including mayor's courts and magistrate courts, and shall be used for the purpose of training local law enforcement officers as directed by the Peace Officer Standards and Training Council. The proceeds of the special costs shall be paid to the Louisiana Commission on Law Enforcement and Administration of Criminal Justice to be used to train local law enforcement agencies. The court, public office, or local governing body collecting the special costs imposed herein shall retain two percent of such costs to defray the administrative expenses of collecting and remitting the special costs.”

La. R.S. 13:86 states, “A. In addition to any other filing fee or cost imposed or authorized by law, the clerk of the supreme court and each city, parish, juvenile, family, district, and appellate court shall impose and collect from each party liable for court costs the additional sum of fifty cents for the initial filing in all civil matters. B. In addition to the costs provided for in Subsection A of this Section, a person convicted of a felony, a misdemeanor, or violating an ordinance of any local government, including a traffic felony, traffic misdemeanor, or a local traffic violation, shall be assessed an additional fifty cents as a special court cost. These costs shall be imposed by all courts, including mayor's courts and magistrate courts. C. All funds collected pursuant to this Section shall be deposited into a special account and transmitted monthly to the Louisiana Supreme Court in the manner and form specified by the supreme court and shall be used to defray the costs associated with the general growth and program improvement strategies of the Judicial College. The supreme court shall conduct an annual audit of the books and accounts relating to the funds collected pursuant to this Section, and shall file the audit with the legislative auditor where it shall be available for public inspection.”

La. R.S. 46:1816(D) states, in part, “(a) In addition to any other costs otherwise imposed by law, a cost of not less than fifty dollars for felonies and seven dollars and fifty cents for misdemeanors and violations of municipal and parish ordinances is hereby levied in each criminal action, except traffic violations other than those driving offenses defined in Title 14 of the Louisiana Revised Statutes of 1950, which results in a conviction. These costs shall be paid by the defendant. No court may suspend or waive the imposition of the costs provided for in this Section unless the defendant is found to be indigent, all other court costs are suspended or waived and no other costs, fines or assessments are levied, whether provided by law or imposed by the court, or unless restitution is ordered. (b) The recipient of the costs shall remit all costs so collected to the Louisiana Commission on Law Enforcement and Administration of Criminal Justice on or before the first day of each calendar month to be deposited in the state treasurer's account for credit to the Crime Victims Reparations Fund after meeting the requirements of Article VII, Section 9 of the Constitution of Louisiana.”

La. R.S. 46:2633(B) states, “(1)(a) Beginning January 1, 1994, in addition to all fines, fees, costs, and punishment prescribed by law, there shall be imposed an additional fee of twenty-five dollars on driving under the influence offenses, five dollars on reckless driving operation offenses, and five dollars on speeding offenses. (b) Beginning July 1, 2000, the additional fees imposed pursuant to Subparagraph (a) of this Paragraph shall be as follows: (i) A fee of five dollars on reckless driving offenses. (ii) A fee of five dollars on speeding offenses. (iii) A fee of twenty-five dollars on first convictions of operating a vehicle while intoxicated offenses. (iv) A fee of fifty dollars on second convictions of operating a vehicle while intoxicated offenses. (v) A fee of one hundred dollars on third

convictions of operating a vehicle while intoxicated offenses. (vi) A fee of two hundred fifty dollars on fourth or subsequent convictions of operating a vehicle while intoxicated offenses.

(2) In the event that payment arrangements for other fines, fees, costs, and punishments are made to provide an offender the opportunity to make restitution over an extended period of time, the fee imposed under Paragraph (1) shall be collected in priority after costs of court."

La. R.S. 46:2633(C) states, "All monies collected under this Chapter shall be forwarded by the officer of the court who collects the same to the state treasurer within thirty days after the penalty or forfeiture is collected. After deposit in the Bond Security and Redemption Fund as required by Article VII, Section 9(B) of the Constitution of Louisiana, an amount equal to that deposited as required by Subsection A of this Section shall be credited to the Traumatic Head and Spinal Cord Injury Trust Fund account under the Louisiana Department of Health, office of aging and adult services. All unexpended and unencumbered monies in the fund at the end of the fiscal year shall remain in the fund. The monies in this fund shall be invested by the state treasurer in the same manner as monies in the state general fund, and interest earned on the investment of these monies shall be credited to the fund, following compliance with the requirement of Article VII, Section 9(B) relative to the Bond Security and Redemption Fund."

La. R.S. 46:2583(A) states, "(1) Subject to the provisions of R.S. 15:571.11, two-thirds of all fines collected for violations of parking restrictions established by R.S. 40:1742(B), two-thirds of all fines collected for false certification of mobility impairment by a physician as provided by R.S. 47:463.4(G)(4), and two-thirds of all fines collected for manufacture, sale, possession, or use of a counterfeit mobility-impaired placard as provided for in R.S. 47:463.4.3(B) shall be forwarded by the officer of the court who collects the same to the state treasurer within thirty days after the penalty or forfeiture is collected. (2) In addition to all fines, fees, costs, and punishment prescribed by law for violations of mobility-impaired parking restrictions established by local ordinance or R.S. 40:1742, the court shall impose an additional fee of twenty-five dollars for each such violation. All monies collected from such additional fees shall be forwarded by the officer of the court who collects the same to the state treasurer within thirty days after the penalty or forfeiture is collected."

La. Code of Criminal Procedure Article 887(F)(1) states, "In addition to the costs provided in Paragraphs A, C, D, and E of this Article, a person convicted of a felony, a misdemeanor, or ordinance of any local government, including a traffic felony, a traffic misdemeanor, or a local traffic violation, shall be assessed an additional three dollars as a special court cost, provided that such additional cost shall be one dollar in mayor's courts in municipalities with a population of two thousand or less. Such special costs shall be imposed by all courts, including mayor's courts and magistrate courts, and shall be used for implementation of the master plan for the development of a trial court case management information system and for the fast-tracked prototype development of the criminal disposition component thereof in order to define and meet the needs of clerks of court, trial court judges, law enforcement and corrections officials, the supreme court, the legislature, and the general public, and for the implementation of an integrated juvenile justice information system for use in all courts exercising juvenile court jurisdiction. The proceeds of the special cost shall be deposited in the state treasury monthly on or before the tenth day of each calendar month. After compliance with the requirements of Article VII, Section 9(B) of the Constitution of Louisiana, relative to the Bond Security and Redemption Fund, and prior to monies being placed in the state general fund, an amount equal to that deposited in the state treasury, as required above, shall be credited to the special fund hereby created in the state treasury to be known as the Trial Court Case Management Information Fund. The disbursement of the proceeds from the fund shall be made on the warrant of the judicial administrator of the supreme court drawn on the state treasury. The monies in this fund shall be used solely for the purposes identified in this Paragraph, including necessary and associated administrative expenses. All unexpended and unencumbered monies in this fund at the end of the fiscal year shall remain in such fund. All monies in this fund shall be invested by the state treasurer in the same manner as monies in the general fund with interest earned on the investment of these monies credited to this fund following compliance with the requirements of Article VII, Section 9(B), relative to the Bond Security and Redemption Fund."

La. Code of Criminal Procedure Article 895.4(A) states, "(1) The legislature hereby declares that the intention of the legislature in enacting the provisions of this Article is to establish a procedure for raising revenue for the funding of certain operations of certified crime stoppers organizations and to

ensure that the procedure established in this Article complies with the requirements of the Louisiana Constitution, and the pronouncements of the Louisiana Supreme Court concerning those requirements, which govern the collection and expenditure of statutory assessments, including fees and costs of court, which are imposed in criminal cases. (2) The legislature hereby recognizes the pronouncements of the Louisiana Supreme Court which hold that in order to comply with the requirements of the Louisiana Constitution, revenues which are raised through statutory assessments, including fees and costs of court, which are imposed in criminal cases must reasonably be related to the costs of administering the criminal justice system. The legislature hereby declares that the crime stoppers activities of paying rewards, of operating hotlines, and of obtaining information on criminal activities are directly related to the administration of the criminal justice system and that the revenues which are raised under the provisions of this Article and which are used for those purposes are directly related to the costs of administering the criminal justice system. (3) The legislature hereby declares that the intention of the legislature in enacting the provisions of this Article which require certified crime stoppers organizations which apply for these funds to be certified to the local courts by the local sheriff or chief of police, and the provisions of this Article which exclude statewide officials from certifying statewide organizations under the provisions of this Article, is to provide that local revenues which are raised through local courts will be subject to local control in order to ensure that those revenues will be expended for purposes which are directly related to the costs of administering the local criminal justice system."

¹⁹ **La. R.S. 32:398.2(B)** states, "Upon the deposit of the original citation or a copy of the traffic citation with a court having jurisdiction over the alleged offense or with the traffic violations bureau as set forth herein, the original citation or copy of such traffic citation shall be disposed of only by trial in the court of proper jurisdiction or any other official action by a judge of the court, including forfeiture of the bail, or by the deposit of sufficient bail with the traffic violations bureau or payment of a fine to said bureau by the person to whom such traffic citation has been issued. However, a citation or its copy alleging a violation of R.S. 32:80(A) shall be disposed of only by trial or acceptance of a plea in open court."

²⁰ **La. R.S. 14:132(B)** states, "Second degree injuring public records is the intentional removal, mutilation, destruction, alteration, falsification, or concealment of any record, document, or other thing, defined as a public record pursuant to R.S. 44:1 et seq. and required to be preserved in any public office or by any person or public officer pursuant to R.S. 44:36."

²¹ **La. R.S. 32:398.4** states "In the event the citation form provided for in this Part is sworn to and includes the necessary information required under the general laws of this state with respect to a complaint which charges commission of the offense alleged in said citation to have been committed, then such citation, when filed with a court of proper jurisdiction, shall be deemed to be a lawful complaint for the purpose of prosecution under this Part. An electronic signature from a notary or ex officio notary shall be authorized for this purpose."

²² **La. R.S. 35:407(A)** states, in part, "Notwithstanding any provisions of the law relative to qualifications of notaries public, any chief of police of a municipal police department may designate officers in his office...and appoint them as ex officio notaries public."

APPENDIX A

Management's Response

Larry W. Alexander
Mayor

Grady K. Haynes
Chief of Police



Abraham McCleon III, Councilmen at Large
Ryan Rozas, District 1
Christopher Davis, District 2
Gary Marcantel, District 3
Janice Simon, District 4

March 4, 2024

Attention Mr. Waguespack:

The Town of Oberlin would like to express our sincere gratitude for the work your team has completed. Your team was thorough and efficient in completing the investigation. Our goal in requesting this investigation was to be clear on what processes and procedures need to be implemented moving forward to ensure that the town maintains efficient and transparent city government. We are striving to be good stewards of the public funds with which we are entrusted.

Moving forward, The Town of Oberlin will ensure that all processes and procedures for creating, adopting, and managing the budget as per the local government budget act will be followed. The Town has engaged a CPA firm to help ensure this process is being followed and implemented correctly.

In the future all special revenue funds will maintain a line-item budget which will be adopted by ordinance. All procedures for adoption of ordinance will be followed as per our legal counsel. The town will engage in conversations with our local District Attorney to determine if any further steps need to be taken to recover monies that were not properly dispersed and accounted for through the previous process.

The current administration has implemented a system to track and verify sick leave and vacation time prior to the usage of such time. This is tracked by multiple employees in the office and signed off by the Mayor.

As per the Lawrasn Act the town clerk will be budgeted in for the 2024-2025 budget and will be paid as a salaried employee who does not receive overtime pay outside of the budgeted amount of salary.

The LACE program has been discontinued.

The Town of Oberlin is working with the District Attorney to establish a system for handling various misdemeanor offenses as well as traffic offenses.

A dedicated account has been set up for handling restricted tax revenue. All transfers will be attached with specific invoices showing how these funds are being directed.

Thank you for your time and consideration in these matters.

Sincerely,

Honorable, Larry W. Alexander

Mayor

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APPENDIX B

Other Responses

Larry Alexander
Mayor

Grady K. Haynes
Chief of Police

TOWN OF OBERLIN
P.O. Box 370
Oberlin, LA 70655

ALDERMAN:

Abraham McCleon, Councilman at Large
Chris Davis
Janice Simone
Ryan Rosas
Gary Marchantel

TELEPHONE (337) 639-4333
Fax (337) 639-2205

Hailey Champagne, City Clerk

David Vidrine, City Attorney
Jai Courville, Financial Clerk
Browdie Reese, Police Clerk
Kristee Montou, Utility Clerk
Tammy Stierlen, Utility Clerk
Wayne Courville, Superintende

Dear Mr. Roger Harris

The Oberlin Police Department would like to thank the Louisiana Legislative Auditors Office for their audit report. This should ensure better business practices for the town going forward.

Findings: (Improper LACE Program).

I was employed by the Oberlin Police Department in 2002. The LACE program was already set up when I arrived. We are a small agency that is not an independent police department. The department does not have its own finance clerk or police clerk. Such duties as finances and ordinances are multi-tasked out to the Clerks in City Hall and overseen by the Mayor and a City Attorney. I have no knowledge of when the LACE program was implemented and whether or not it was approved through the district Attorney's Office. I did however find an Ordinance showing that the District Attorney was aware of the towns LACE program. The chief that was here at that time inquired about a matter dealing with the program and stated that the District Attorney advised him that the issue was up to the mayor and council. I will be sending that transcript along with this letter. Once I became the chief of police in 2010 I simply continued with the program that was handed to me along with my other duties.

Findings: (Improper ticket reduction).

The 25 citations that were reduced to a non-moving violation by the chief were approved by the City Attorney. The process was transparent and done before the citations were entered into the system. Once citations are entered into the system the Chief has no access to them and only the court attorney can render assistance. Thanks to the Legislative Auditors Office report we have addressed this issue and it has been rectified. During my tenure as chief there have been three different CPA's and three different City Attorneys for the Town of Oberlin. We have auditors in every year pulling citations. Not once has there been any conversation that maybe this process was improper.

Findings: (Tickets not being sworn).

Larry Alexander
Mayor

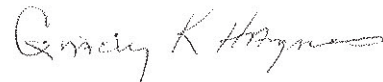
Grady K. Haynes
Chief of Police

TOWN OF OBERLIN
P.O. Box 370
Oberlin, LA 70655

Tickets being sworn in Oberlin has always been the responsibility of the court attorney (notary). I have provided some copies of tickets from before my tenure as chief of police as far back as 2004. On these copies you will see that some tickets were sworn by the City Attorney and some tickets were not. In going through tickets from 2004 to 2010 the year that I was elected, there were no tickets sworn by the previous chief of police. This was the way that the town of Oberlin has always operated its Mayors court. I will consult with the Mayor and City Attorney to rectify this issue and insure the all tickets are sworn.

Thanks

Chief Grady K Haynes



UNIFORM TRAFFIC SUMMONS

STATE OF LOUISIANA
PARISH OF ALLEN
CITY OF OBERLIN

No 0001829160

\$15000

Adm. Dist. Municipal Court

L



MP # 31

Multi Single

And did commit the following offense(s) in violation of Louisiana Revised Statute

Speeding 65 M.P.H. in a 45 Zone Radar/Laser

1	Title / Section (Describe)	32.61 Speeding
2	Title / Section (Describe)	
3	Title / Section (Describe)	

The undersigned authority further states that he has just and reasonable grounds to believe and does believe that the above committed the offense(s) herein set forth contrary to law of the State of Louisiana in such case made and provided and against the peace and dignity of the same.

Rank and Signature: E. Duplochen

Sworn to before me this 17 day of March 05

Notary Signature: EDP

Court Appearance: Juv. Upon Notice Booked No Court Date Issued Contact Agency Below

Date: 3-17-05 Time: 5:00P M. Phone: (337) 639-4922

At: CITY HALL City: OBERLIN, LA

I understand the will be cause Department of

Signature: [Redacted]

COMPLAINT - AFFIDAVIT

UNIFORM TRAFFIC SUMMONS

STATE OF LOUISIANA
PARISH OF ALLEN
CITY OF OBERLIN

No 000182921

Case

Adm. Dist. Municipal Court



MP #

Multi Single

And did commit the following offense(s) in violation of Louisiana Revised Statute

Speeding 71 M.P.H. in a 55 Zone Radar/Laser

1	Title / Section (Describe)	32.61 Speeding
2	Title / Section (Describe)	
3	Title / Section (Describe)	

The undersigned authority further states that he has just and reasonable grounds to believe and does believe that the above committed the offense(s) herein set forth contrary to law of the State of Louisiana in such case made and provided and against the peace and dignity of the same.

Rank and Signature: A Karan

Sworn to before me this 17 day of March 05

Notary Signature: EDP

Court Appearance: Juv. Upon Notice Booked No Court Date Issued Contact Agency Below

Date: 3-17-05 Time: 5:00P M. Phone: (337) 639-4922

At: CITY HALL City: OBERLIN

I understand the will be cause Department of

Signature: [Redacted]

A 130.00

COMPLAINT - AFFIDAVIT

STATE OF LOUISIANA
PARISH OF ALLEN
CITY OF OBERLIN

UNIFORM TRAFFIC SUMMONS

Case No 0001829209

Case

SS {Jud Dist Municipal Ward} City Court



MP # _____ Multi Single
And did commit the following offense(s) in violation of Louisiana Revised Statute

Speeding	71	M.P.H. in a	55	Zone	Radar/Laser
1	32.61	Title / Section	(Describe)	Speeding	
2		Title / Section	(Describe)		
3		Title / Section	(Describe)		

The undersigned authority further states that he has just and reasonable grounds to believe and does believe that the above committed the offense(s) herein set forth contrary to law of the State of Louisiana in such case made and provided and against the peace and dignity of the same.

Sgt Kevin [Signature] DATA # 0216

Sworn to before me this _____ day of _____ Yr. _____

NOTARY OR EX OFFICIO NOTARY

Court Appearance Juv. Upon Notice Booked No Court Date Issued Contact Agency Below

Date 3-17-05 Time 5:00 P M. Phone (337) 639-4922

At CITY HALL City OBERLIN LA

I understand the terms and conditions of the summons and promise to appear at the time and place shown above. Failure to appear will be cause for the suspension of my driving privileges and the imposition of additional fines and/or fees by the Louisiana Department of Public Safety and Corrections.

Signature [Redacted]

\$ 130.00

COMPLAINT - AFFIDAVIT

UNIFORM TRAFFIC SUMMONS

STATE OF LOUISIANA
PARISH OF ALLEN
CITY OF OBERLIN

Case No 000182921

SS {Jud Dist Municipal Ward} _____ Court



MP # _____ Multi Single
And did commit the following offense(s) in violation of Louisiana Revised Statute

Speeding 70 M.P.H. in a 55 Zone Radar/Laser

1	32:61	Title / Section	(Describe)	Speeding	
2		Title / Section	(Describe)		
3		Title / Section	(Describe)		

The undersigned authority further states that he has just and reasonable grounds to believe and does believe that the above committed the offense(s) herein set forth contrary to law of the State of Louisiana in such case made and provided and against the peace and dignity of the same.

Sgt Kevin [Signature] DATA # 02-6

Sworn to before me this _____ day of _____ Yr. _____

NOTARY OR EX OFFICIO NOTARY

Court Appearance Juv. Upon Notice Booked No Court Date Issued Contact Agency Below

Date 3-17-05 Time 5:00 P M. Phone (337) 639-4922

At CITY HALL City OBERLIN

I understand the terms and conditions of the summons and promise to appear at the time and place shown above. Failure to appear will be cause for the suspension of my driving privileges and the imposition of additional fines and/or fees by the Louisiana Department of Public Safety and Corrections.

Signature [Redacted]

\$ 125.00

COMPLAINT - AFFIDAVIT

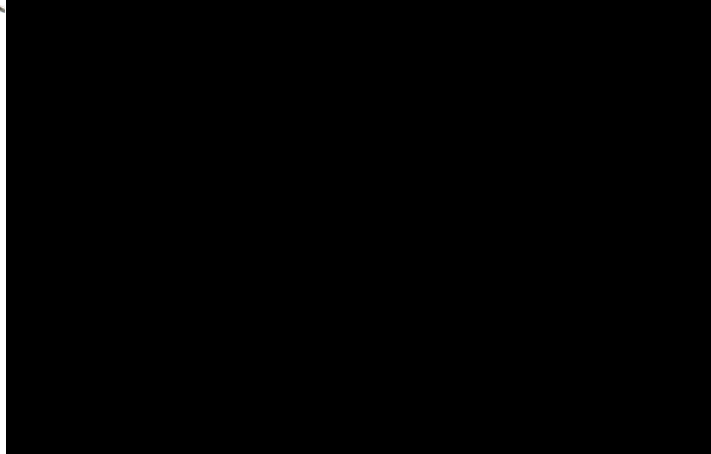
UNIFORM TRAFFIC SUMMONS

STATE OF LOUISIANA
PARISH OF ALLEN
CITY OF OBERLIN

No 0001828952

\$125.00

SS City Court C



John (FBI)

MP # 20 Multi Single

Speeding 70 M.P.H. in a 55 Zone Radar/Laser OB3

1	Title / Section (Describe)	32161 Speeding
2	X	X
3	X	X

The undersigned authority further states that he has just and reasonable grounds to believe and does believe that the above committed the offense(s) herein set forth contrary to law of the State of Louisiana in such case made and provided and against the peace and dignity of the same.

Sgt. [Signature] DATA # OB-11

Sworn to before me this _____ day of _____ Yr. _____

NOTARY OR EX OFFICIO NOTARY

Court Appearance Juv. Upon Notice Booked No Court Date Issued Contact Agency Below

Date 11/17/05 Time 5:00 P M. Phone (337) 639-4922

At CITY HALL City OBERLIN, LA

Signature [Redacted]

1/P W/B m/R F/A G/A
S/W

COMPLAINT - AFFIDAVIT

UNIFORM TRAFFIC SUMMONS

STATE OF LOUISIANA
PARISH OF ALLEN
CITY OF OBERLIN

No 000182912

SS City Court _____



MP # _____ Multi Single

Speeding 75 M.P.H. in a 55 Zone Radar/Laser OB-2

1	Title / Section (Describe)	RS.32161 Speeding
2		
3		

The undersigned authority further states that he has just and reasonable grounds to believe and does believe that the above committed the offense(s) herein set forth contrary to law of the State of Louisiana in such case made and provided and against the peace and dignity of the same.

Asst. CH. T. REEVES DATA # _____

Sworn to before me this _____ day of _____ Yr. _____

NOTARY OR EX OFFICIO NOTARY

Court Appearance Juv. Upon Notice Booked No Court Date Issued Contact Agency Below

Date 11/16/05 Time 5: P M. Phone (337) 639-4922

At CITY HALL City OBERLIN

Signature [Redacted]

COMPLAINT - AFFIDAVIT

PHILIP W. BEARD
MAYOR

RICHARD YOUNG
CHIEF OF POLICE

TOWN OF OBERLIN

P. O. Box 370
Oberlin, LA 70655

ALDERMAN:
Robert Vest
Janice Simon
Troy Meaux
Mark Manuel
James " Tee" Ryder

TELEPHONE (337) 639-4333
FAX (337) 639-2205

Barbara T. Murray, City Clerk
Clegg Chaumont, City Supt.
Errol Deshotel, Jr., City Atty.
Torle L. Berry, Secretary
Oberlin Police Department

TOWN OF OBERLIN
Regular Council Meeting
JUNE 11, 2007

1. APPROVE MINUTES
Motedioned by James "Tee" Ryder
2nd by Mark Manuel. Motion carried.
2. Accept Bills
Motedioned by James "Tee" Ryder
2nd by Janice Simon. Motioned carried.
3. Adopted amended budget resolution, motion by Mark Manuel/2nd by James "Tee" Ryder. Adopted budget resolution fye 06-30-08, motion by James "Tee" Ryder/2nd by Janice Simon. Motion carried.
4. Chief Young
 - a. New beer/liquor application for the council to approve. Motion to accept by James "Tee" Ryder/2nd by Janice Simon. Motion carried.
 - b. Part-time officers to work 4 (four) shifts per month and then run LACE. Motion by Mark Manuel/2nd by James "Tee" Ryder. Motion carried.
5. Held public hearing, but did not have new ordinance. Adertise for public hearing and hold special meeting.
6. Chamber of Commerce
 - a. ISTE A -still working on project.
 - b. Wants flags for 4th of July up by the 2nd and down by the 11th. Cleco work order requested. Chamber has 13 flags and will see that other 13 flags are provided by private donation or Regina Beard says she will provide. Town will put up flags.
7. Cemetery bids were rejected. Janice Simon motion to re-adertise/2nd by Bob Vest.
8. Janice Simon - Sewage in District 4. To get with Mr. Chaumont on locating taps and water leak in ditch. Seven houses are not hooked up. Rural water association to run camera's to look for taps.
9. Bob Vest
 - a. No public apology from Troy Meaux.
 - b. Street and Parks commissioner report passed on, needed Clegg Chaumont for report. Stated West 9th ave. is tore up.

ORDINANCE NO. 02-14-05 A

**ORDINANCE TO INSTITUTE PAY FOR FULL-TIME
TOWN OF OBERLIN POLICE OFFICERS WORKING L.A.C.E**

WHEREAS the Mayor and counsel for the Town of Oberlin, Allen Parish, Louisiana do hereby enter into the following ordinance:

NOW THEREFORE BE IT ORDAINED that any Town of Oberlin Full-Time Police Officer working the L.A.C.E. program the following particulars shall apply:

- 1.) The officer shall be paid \$15.00 per hour while working the L.A.C.E. program;
- 2.) Officers shall receive L.A.C.E. program pay at the end of each month;
- 3.) The officers will be required to turn in the tickets on a daily basis;
- 4.) The officers must have an 8 hour break from their regular duties before they can run L.A.C.E.;

This Ordinance having been read section by section and as a whole, and hearing having been submitted to vote thereon was as follows:

Yeas: 4

Nays: 0

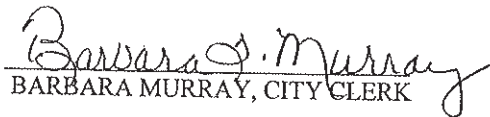
Absent: 1

Adopted and Approved at Oberlin, Louisiana, on this 14th day of

February, 2005.


PHILIP W. BEARD, MAYOR

Attest:


BARBARA MURRAY, CITY CLERK

TOWN OF OBERLIN
REGULAR MEETING
DECEMBER 13, 2010

The Regular Meeting of the Town of Oberlin, Mayor and Board of Aldermen was called to order by Mayor Phil Beard at 6:00 p.m. on Monday, December 13, 2010 in the Oberlin City Hall meeting room.

Present were the following: Mayor Phil Beard, Council Members Ryder, Simon, Meaux, Manuel, and Vest.

1. **APPROVE MINUTES** – Janice Simon made a motion to accept the Meeting Minutes of November 8th and 15th, 2010; Mark Manuel seconded the motion. All were in favor; motion passed unanimously.
2. **ACCEPT BILLS** – Troy Meaux made a motion to accept the bills; Mark Manuel seconded the motion. All were in favor; motion passed unanimously.
3. **RON CEASAR - DEBRIS AT 807 3RD AVE.** – Ron Ceasar addressed the council and gave a brief history of his situation. He stated that the grass was cut on his lot by the town but debris was left untouched. Mr. Ceasar asked that he have permission to burn and bury the debris. There was some discussion on the matter between the Council, Mayor Beard and Ron Ceasar. Mayor Phil stated that he would look into the matter with DEQ and get back to Mr Ceasar with his findings.
4. **APPROVE THE PURCHASE OF COMPUTER & BLACK BERRY FOR MAYOR'S OFFICE-** Mayor Beard suggested to the Council to approve the request to purchase a computer for the Mayor's Office and tabling the request for a Black Berry to next months agenda and talking with the auditor about the situation. Janice Simon made a motion to approve the purchase of a computer for the mayors office; Mark Manuel seconded the motion. Troy Meaux opposed. Motion passed.
5. **GRADY HAYNES-**
 - a. **APPROVE ORDINANCE FOR CHIEF PROMOTION-** Pass.
 - b. **PROMOTION FOR KENNETH JOHNSON-** Grady Haynes commends Kenneth Johnson on his performance as a police officer and promoted Mr. Johnson to Assistant Chief.
 - c. **HIRE FULL TIME POLICE OFFICER-** Grady Haynes gives the Council Raul Ceasar's police employment background and asked that the Council hires him as a full time police officer. Janice Simon made the motion to hire Mr. Ceasar as a full time police officer; Mark Manuel seconded the motion. All were in favor. Motion passed unanimously.
 - d. **LACE PROGRAM-** Troy Meaux made a motion to accept the Ordinance to Amend LACE Ordinance #02-14-05 To Permit Chief Of Police Of Oberlin, La To Participate In LACE Program; Mark Manuel seconded the motion. All were in favor. Motion passed unanimously.
6. **APPOINT JARED TRAHAN TO ECONOMIC DEVELOPMENT BOARD-** Tabled
7. **DANNY BYRD - WATER AND SEWER CONNECTION-** Mayor Beard gave the Council an overview of the situation. There was some discussion between Mr. Danny Byrd, Ms. Brenda Byrd, the Council, Mayor and City Attorney. Mayor Beard suggested to table the item until next month and let the City Attorney do some legal research on the matter.
8. **BOB VEST -** Bob Vest didn't attend the meeting.
 - a. **UPDATE ON JENNIFER LANE & SEVENTH ST. BY POST OFFICE -**
 - b. **DISCUSS LIFT STATIONS-**
 - c. **DISCUSS SURPLUS PROPERTY-**
 - d. **COUNCILMAN PRESENTATION-**
9. **TROY MEAUX - FAREWELL ADDRESS-** Troy Meaux gave farewell address.
10. **PHIL BEARD - ADDRESS TO THE TOWN AND COUNCIL -** Mayor Beard gave farewell address.
11. **ADJOURNMENT -** Mark Manuel made a motion to adjourn; James Ryder seconded the motion. All were in favor; motion passed unanimously.

16. POLICE – RICHARD – Richard address the council about raising the officers L A C E from \$12.00 per hour to \$15.00 per hour. He also informed the council that he spoke to the D.A about him being able to write L A C E tickets. The DA informed him that it was up to the mayor and council. At this time Phil brought up the change of Diane and Torrie. Torrie will do all police work and assist in the collections when needed. Her hours will remain from 7:30 – 4:30. Diane will go back to doing all the utility collection and taxes. Her hours will stay at 7:00 – 4:00. Phil asks if she could get compensated for all the time she puts in. Troy and James said as long as she is on the clock, pay her. No more 1 person raises. Becky Manuel the motion to pay Diane overtime as long as she is on the clock. James Ryder seconded the motion. All were in favor; motion passed unanimously. Troy Meaux made the motion to raise the L A C E pay from \$12.00 per hour to \$15.00 per hour. James Ryder seconded the motion. All were in favor; motion passed unanimously. The council tabled the issue of Richard being able to write L A C E tickets till the next meeting. Richard will also get with David about preparing an ordinance to be adopted at the next meeting pertaining to J-brakes on 18-wheelers.

17. ADJOURNMENT – There being no further business, Mark Manuel made the motion to adjourn. Becky Manuel seconded the motion. All were in favor; motion passed unanimously. The meeting was adjourned.

COUNCILMAN
 Mark Manuel
 Troy Meaux
 Becky Manuel
 [Signature]
 Willett Berry

MAYOR
 [Signature]
CLERK
 Diane S. Harrington

March 4, 2024

Charlotte Artis
P. O. Box 572
Oberlin, L.A. 70655
Phone: 337-207-3897

Michael J. "Mike" Waguespack
Corey Lejeune

Town of Oberlin
Audit Report:

I will forever be thankful for the opportunity being employed at the Town of Oberlin. I became employed with the Town of Oberlin, in October 2011, as a part time police clerk with a per hour rate and I became full time within 2 months with a per hour rate. In 2016, I became the Town Clerk, with a per hour rate and never on a set salary. My job description was all tasks at any hour needed at City Hall and each hour I had worked was approved by the Mayor. I clocked in and out every day I had worked.

In 2022, it was up for discussion several times to cut out all overtime hours with the City Hall Staff, Maintenance Department, and the Police Department. It was never approved by an Ordinance or Resolution, in 2022, I was told the minutes reflected that it was approve by a Resolution, and that is not correct. That is an error. The Mayor, Council, Police Chief, Kinder Courier, as the Town of Oberlin, official journal, and City Hall Staff, was in attendance in several meetings regarding overtime and it was not approved to stop all over time in any of the meetings. All departments continue to worked over time hours due to staffing.

The signing of my payroll checks was always done with the Finance Clerk, Town Clerk, and or Mayor. The Mayor, was always informed by the Finance Clerk, of the hours that employees and I had worked. That's how he was aware of the regular and overtime hours worked and paid bi-weekly to ask questions or any concerns to be address. All clerks did the same tasks when performing payroll.

Pay raise of \$1.00 was given to Daryl Reeves, Superintendent Robert Smith, Asst. Superintendent, and myself when Nicole Duplechain, quit without notice and the new Finance Clerk, Tina Maddox was hired. It was upsetting that the Nicole Duplechain, Finance Clerk had quit due to the present Mayor Joseph Manuel, niece being hired and making more that all the clerks in the City Hall. I had walked out that same day on that evening of Wednesday, afternoon and stated I was done and quit. I had returned to work on that Monday, and was told with new rules, that the Clerk's position was changed and everyone apologized to each other and I was told that I would received a \$3.00 pay increase but, never received it. I did not set my rate of pay.

Thank you,

Charlotte Artis