



LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

February 16, 2015

## VILLAGE OF CREOLA

The Village of Creola operates a municipal court that may not have been legally established and from which it derives 65% of its revenue, according to a report issued Monday by Legislative Auditor Daryl Purpera's office.

"The Louisiana Constitution ...requires any new limited jurisdiction courts created after 1974 to be established by law by the Louisiana Legislature. The Mayor's Court in the Village has not been created by the Legislature," the report said.

According to the report, the court "may not have the legal ability to assess correct traffic fines." The court has collected \$1,118,407 in traffic fines since 2006 and \$173,384 in fines for the fiscal year ended June 30, 2014. The report went on to say that the Village is reporting a \$67,190 deficit fund balance in the general fund for 2014. If the Village loses this revenue source it will be difficult for it to continue operations.

The report also noted that former mayor Alena Aycock improperly advanced herself two months' salary for October and November 2014. Ms. Aycock has since resigned from office and on November 14, 2014, made a \$3,000 reimbursement to the Village for the advance. The matter was turned over to the district attorney, and Ms. Aycock has been charged with theft and malfeasance in office.

The review engagement was performed for the state auditor by the accounting firm of Rozier, Harrington and McKay of Alexandria, and covered the fiscal year ending June 30, 2014.

**For more information, contact:**

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**On Twitter:** Creola may be operating an illegal municipal court.