



LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

May 13, 2013

## VILLAGE OF HODGE

BATON ROUGE – The Village of Hodge did not have accounting controls in place to properly monitor the use of a debit card which a village police officer used to make personal purchases during an out-of-town trip, according to a report released Monday by Legislative Auditor Daryl Purpera’s office.

The audit, conducted by an independent certified public accountant, Kenneth D. Folden and Company, covers the period from July 1, 2011 to June 30, 2012. It also highlights some possible violations of the state ethics code by Hodge public officials.

Auditors checked 15 purchases made with the debit card and reported 11 lacked invoices or other supporting documents. “The procedure documented for purchases with the village debit card was not followed,” according to the report.

It said that the village gave the debit card to a police officer while attending a conference and the officer “used the card to make personal purchases.” The police officer was arrested by the Jackson Parish Sheriff’s Office.

Village officials said they will modify the current system “to assure compliance with the debit card purchase procedure.”

On ethics matters, the report said the village “undertook a transaction” with an alderman’s family member and employed an alderman’s family member” causing the village to be “non-compliant” with state ethics laws.

The village also was cited for hiring an immediate family member to work at the police department “for upkeep of the dog pound” for the first six months of the audit period. He is no longer employed by the village.

The Hodge Police Department also engaged “in a transaction for the purchase of weight-lifting equipment with an immediate family member of an alderman,” a violation of the state ethics laws, according to the audit.



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Village officials said they will modify their “current system to ensure that transactions with family members” of public officials and public employees are not undertaken in the future.

**For more information, contact:**

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