



LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

November 4, 2013

## CITY OF TALLULAH

The City of Tallulah in Madison Parish paid city officials for annual leave which caused their annual compensation to exceed the compensation set by city ordinance.

In a letter addressed to Tallulah Mayor Eddie Beckwith Jr., Legislative Auditor Daryl Purpera said members of his advisory staff visited the city to assess certain matters contained in the city's 2012 audit report and discussed their findings and recommendations with city officials and stressed the importance of resolving them.

The letter pointed out nine issues the city needs to address and resolve and stated, "Although the city has contracted with a firm to perform certain accounting services, and my staff confirmed that improvements have been made, certain issues remain unresolved."

The letter said the mayor, police chief and city clerk received payment for accrued unused annual leave which caused their annual compensation to exceed the compensation established by city ordinance no. 06-07-01. The letter also said, "The city does not maintain formal records to support the annual leave earned and used by the mayor, police chief and city clerk" and cited certain attorney general opinions that support such records being maintained in order to receive the benefits.

Other findings that need to be addressed and resolved, the letter said, include (1) establishing a cash management plan to ensure that a positive cash flow is maintained; (2) making bank deposits timely; (3) maintaining a formal tracking system to account for all traffic citations; (4) disconnecting past-due customers' utility services on a timely basis; (5) paying credit card accounts on a timely basis; (6) documenting the business purpose for all credit card charges/purchases; and (7) retaining public records in compliance with state law.

Purpera told Beckwith that his staff will be "monitoring the resolution of these issues."

**For more information, contact:**

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**On Twitter:** Annual leave gives Tallulah officials more compensation than allowed