

VILLAGE OF CLARENCE



INVESTIGATIVE AUDIT
ISSUED JUNE 19, 2019

**LOUISIANA LEGISLATIVE AUDITOR
1600 NORTH THIRD STREET
POST OFFICE BOX 94397
BATON ROUGE, LOUISIANA 70804-9397**

LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

DIRECTOR OF INVESTIGATIVE AUDIT
ROGER W. HARRIS, J.D., CCEP, CFI

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

June 19, 2019

**THE HONORABLE TAMALA CHATMAN, MAYOR
AND MEMBERS OF THE BOARD OF ALDERMEN
VILLAGE OF CLARENCE**

Clarence, 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.

We found that on December 24, 2018, former Village Clerk Jacquetta Grayson received a \$5,000 check she apparently should not have. The Village had no documentation to support this payment, but former Mayor Tommy Evans told us the money was for severance pay and unused leave. However, state law does not provide for severance payments. In addition, although Ms. Grayson was paid a full-time salary from May to December 2018, her timecards showed she did not record enough hours to accrue leave.

It also appeared Mr. Evans took possession of the Village's trailer before he resigned as mayor on December 24, 2018, and failed to return it. We found the trailer at his property in Winn Parish on February 14, 2019.

Our investigation also showed the Village contracted with Ms. Grayson for clerical and administrative services within two years after she resigned from her job and paid Mr. Evans' brother \$375 to pick up and deliver commodities from the Natchitoches Volunteer Council on Aging. Both actions may be a violation of the ethics law.

In addition, we found that the Village improperly spent \$10,658 from its customer deposit account to pay bills. Because the customer deposits are held as security for utility services and are to be refunded to customers upon termination of services, the Village cannot use this money to pay outstanding obligations.

The mayor and Board of Aldermen also failed to hold at least one regularly scheduled meeting every month as required by state law. Records showed the Village held 14 total meetings for the 30 months between July 2016 and December 2018. We found as well that the Village has not reported wages to the Louisiana Workforce Commission as required since the first quarter of 2016.

The Honorable Tamala Chatman, Mayor
And Members of the Board of Aldermen
Village of Clarence
June 19, 2019
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The procedures we performed primarily consisted of making inquiries and examining selected financial records and other documents and were not 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 10th Judicial District of Louisiana, the Louisiana Board of Ethics, and others as required by law.

Respectfully submitted,



Daryl G. Purpera, CPA, CFE
Legislative Auditor

DGP/aa

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EXECUTIVE SUMMARY

Former Clerk Received Excess Compensation

On December 24, 2018, former Village of Clarence (Village) Clerk Jacquetta Grayson received and negotiated a \$5,000 check she apparently was not entitled to receive. Although the Village had no documentation to support this payment, former Mayor Tommy Evans told us that Ms. Grayson was paid \$5,000 for severance pay and unused leave. However, state law does not provide for severance payments, and although Ms. Grayson was paid a full-time salary from May 2018 to December 2018, her time cards showed that she did not record enough hours to accrue leave. By receiving compensation she was not entitled to receive, Ms. Grayson may have violated state law. Further, by authorizing this payment, Mr. Evans may have violated state law.

Former Mayor Failed to Return Village Equipment

It appears that former Mayor Evans took possession of the Village's trailer prior to his resignation on December 24, 2018, and failed to return the trailer. We located the trailer at Mr. Evans' property in Winn Parish, Louisiana on February 14, 2019. By retaining Village equipment after his resignation, Mr. Evans may have violated state law.

Prohibited Contractual Agreements

In May 2018, the Village contracted with Ms. Grayson within two years of her termination of employment in possible violation of the state's ethics law. In addition, from March 2018 to November 2018, the Village paid former Mayor Evans' brother \$375 for picking up and delivering commodities. By contracting with an immediate family member, Mr. Evans may have violated state ethics law.

Improper Use of Customer Deposits

From September 2018 to November 2018, the Village improperly used \$10,658 from its customer deposit account to pay outstanding obligations. Customer deposits received by the Village are held as security for the utility services and are to be refunded to the customer upon termination of services. As such, these funds are restricted from use by the Village to pay its outstanding obligations. By using customer deposit funds to pay outstanding obligations, Village management may have violated state law.

Village Failed to Hold Regular Meetings of the Board of Aldermen

State law requires the mayor and board of aldermen to hold not less than one regular meeting in each month on a date and at a place and hour to be fixed by ordinance. Records show that the Village held 14 total meetings for the 30 months from July 2016 to December 2018. According to interim Mayor Tamala Chatman, former Mayor Evans would cancel the scheduled meetings without notice. Former Mayor Evans stated that he tried to hold regular meetings; however, the meetings would turn chaotic and he feared for everyone's safety. By failing to hold regular monthly meetings, Village management may have violated state law.

Village Failed to Report Wages to the Louisiana Workforce Commission

The Louisiana Workforce Commission (LWC) requires employers to file quarterly wage reports in order to administer the state unemployment insurance program. According to LWC, the Village has not reported wages since the first quarter of 2016.

BACKGROUND AND METHODOLOGY

The Village of Clarence (Village) is located in Natchitoches Parish and has a population of 499 (2010 Census). The Village was incorporated under the provisions of the Lawrason Act and has a mayor-board of alderman form of government that consists of an elected mayor and three elected aldermen. The Village provides water and sewer services, public safety, streets and drainage, and general administrative services.

In January 2019, Billy Joe Harrington, District Attorney for the 10th Judicial District of Louisiana, contacted the Louisiana Legislative Auditor (LLA) concerning complaints he received about the Village's operations. This audit was initiated to determine the validity of those complaints. In addition, the Village has not submitted the annual review of its financial statements to the LLA for the fiscal year ended June 30, 2017, and was recommended for fiscal administration^A on January 7, 2019. The procedures performed during this audit included:

- (1) interviewing Village employees and officials;
- (2) interviewing other persons, as appropriate;
- (3) examining selected Village documents and records;
- (4) gathering and examining external parties' documents and records; and
- (5) reviewing applicable state laws and regulations.

^A **Louisiana Revised Statute (La. R.S.) 39:1351(A)(2)(a)** states, "If it is determined by the unanimous decision of the legislative auditor, the attorney general, and the state treasurer at a public meeting to consider such matters that a political subdivision is reasonably certain to not have sufficient revenue to pay current expenditures, excluding civil judgments, or to fail to make a debt service payment, the attorney general shall file a rule to appoint a fiscal administrator for the political subdivision as provided for in this Chapter."

FINDINGS AND RECOMMENDATIONS

Former Clerk Received Excess Compensation

On December 24, 2018, former Village of Clarence (Village) Clerk Jacquetta Grayson received and negotiated a \$5,000 check she apparently was not entitled to receive. Although the Village had no documentation to support this payment, former Mayor Tommy Evans told us that Ms. Grayson was paid \$5,000 for severance pay and unused leave. However, state law does not provide for severance payments, and although Ms. Grayson was paid a full-time salary from May 2018 to December 2018, her time cards showed that she did not record enough hours to accrue leave. By receiving compensation she was not entitled to receive, Ms. Grayson may have violated state law.^{1,2,3} Further, by authorizing this payment, Mr. Evans may have violated state law.^{2,3,4}

Ms. Grayson was employed intermittently as a clerk for the Village from July 2016 to December 2018. Most recently, Ms. Grayson was employed from May 14, 2018 to December 24, 2018. Her duties included payroll; accounts payable; accepting water/sewer payments; inventory; ordering supplies; and, bookkeeping. During this period, Ms. Grayson punched time cards to record her hours worked, which were approved by Mr. Evans. Payroll records show that Ms. Grayson was paid a bi-weekly salary of \$960 from May 14, 2018 to December 28, 2018. According to Louisiana Workforce Commission records, Ms. Grayson filed for unemployment on December 26, 2018.

Village banking records show that Ms. Grayson received and negotiated a \$5,000 check on December 24, 2018. The check appears to have been signed by Mr. Evans; however, there was no documentation to support the check's purpose. Mr. Evans told us the check was issued to Ms. Grayson for severance and unused leave in accordance with the Village's Employee Handbook. In addition, Mr. Evans said that everything he did while in office, including the payment to Ms. Grayson, was researched by the Village's attorney. When asked if the Village attorney authorized the \$5,000 payment to Ms. Grayson, Mr. Evans stated that the Village attorney was "aware of the payment."

The Village Employee Handbook provides that employees who work 30 or more hours each week will be eligible for one week of vacation, 24 hours of paid time off, and 16 hours of sick leave after 90 days. The Employee Handbook does not provide for payment of accrued leave upon termination of employment. We reviewed Ms. Grayson's time cards from May 29, 2018 to December 14, 2018. These records show that Ms. Grayson did not record 30 hours per week during her first 90 days of employment and did not record any hours worked on 49 (35%) of the 141 work days during this period. Based on this information, it appears that Ms. Grayson may not have worked all of the hours for which she was paid, did not work enough hours to earn leave benefits, and, therefore, was not entitled to payout of unused leave.

Ms. Grayson declined to meet with LLA representatives and requested that we direct our questions to the former Village attorney. We spoke with the former Village attorney, who told

us that he was not aware that Ms. Grayson received a \$5,000 check when she resigned, and that he did not represent Ms. Grayson. By receiving compensation she was not entitled to, Ms. Grayson may have violated state law.^{1,2,3} In addition, by authorizing regular salary payments and the payout of severance and unused leave to Ms. Grayson without appropriate documentation to support these amounts, Mr. Evans may have violated state law.^{2,3,4}

Recommendations

We recommend that Village management consult with legal counsel to determine the appropriate actions to be taken, including recovery of funds improperly paid to Ms. Grayson. We further recommend that Village management adopt detailed policies and procedures to ensure that all accounting and payroll functions are segregated and provide an adequate system of internal control. Village management should also require proper review, approval, and reconciliation of all time cards and payroll disbursements to ensure each payment has a legitimate public purpose.

Former Mayor Failed to Return Village Equipment

It appears that former Mayor Evans took possession of the Village's trailer prior to his resignation on December 24, 2018, and failed to return the trailer. We located the trailer at Mr. Evans' property in Winn Parish, Louisiana on February 14, 2019. By retaining Village equipment after his resignation, Mr. Evans may have violated state law.^{2,5}

Records show that the Village purchased a 5x10-foot trailer in July 2011 for \$1,299. The trailer was registered to the Village and bore a public license plate. At the beginning of our audit, interim Mayor Tamala Chatman informed us that the trailer was missing and was in former Mayor Evans' possession. She told us that she instructed former Mayor Evans to return all Village equipment in his possession, but he did not do so. On February 14, 2019, we found the Village's trailer, loaded with commercial truck tires, on Mr. Evans' property in Winn Parish, Louisiana. Natchitoches Parish Sheriff deputies took possession of the trailer from Mr. Evans' property on February 25, 2019, and returned the trailer to the Village.

Mr. Evans stated that he used Village equipment (while he was the mayor) to perform work for the Village. He told us that he had the trailer at his house because he picked up tires from behind Village hall and was going to dispose of them at a local tire store. Mr. Evans added that he has not used the Village's trailer for personal purposes and that he had not returned the trailer because it had a flat tire. Because Mr. Evans retained Village equipment for almost two months after his resignation, he may have violated state law.^{2,5}

Recommendations

We recommend that Village management implement a policy prohibiting the personal use of Village property. We further recommend that Village management (1) maintain a

complete and accurate record of all Village assets and equipment; (2) implement procedures to determine the necessity of equipment prior to purchase; and (3) monitor the proper use, storage, and maintenance of equipment.

Prohibited Contractual Agreements

In May 2018, the Village contracted with Ms. Grayson within two years of her termination of employment in possible violation of the state’s ethics law.⁶ In addition, from March 2018 to November 2018, the Village paid former Mayor Evans’ brother \$375 for picking up and delivering commodities. By contracting with an immediate family member, Mr. Evans may have violated state ethics law.⁷

Former Clerk Jacquetta Grayson

Ms. Grayson served as a clerk for the Village intermittently since July 2016 and resigned from her position on September 15, 2017. In February 2018, Ms. Grayson began contracting with the Village to perform clerical and administrative duties. The Village was to pay Ms. Grayson \$100 per day until a new clerk was hired and trained. Ms. Grayson provided invoices that indicated she performed all clerical and administrative duties of the clerk (her former position) and was paid \$6,440 from February 2018 to May 2018. Mr. Evans stated that he brought Ms. Grayson back as a part-time contractor because he could not find anyone else to fill the position.

Louisiana Revised Statute (La. R.S.) 42:1121(B)(1) provides, in part, that no former public employee should, for a period of two years following termination of his public employment, render any service which such former public employee had rendered to the agency during the term of his public employment on a contractual basis. Because Ms. Grayson was paid by the Village to perform services that she provided during her public employment, this arrangement may have violated state law.⁶

Payments to former Mayor Evans’ Brother

From March 2018 to November 2018, the Village paid former Mayor Evans’ brother, Robert Evans, \$375 to pick up commodities from the Natchitoches Volunteer Council on Aging, Inc., and deliver them to the Village. Former Mayor Evans told us that he paid his brother to transport the commodities because he could not find anyone else to do so. La. R.S. 42:1113(A)(1)(a)⁷ provides that no public servant, excluding any legislator and any appointed member of any board or commission and any member of a governing authority of a parish with a population of ten thousand or less, or member of such a public servant’s immediate family,^B or legal entity in which he has a controlling interest shall bid on or enter into any contract, subcontract, or other transaction that is under the supervision or jurisdiction of the agency of

^B **La. R.S. 42:1102(13)** states that, “Immediate family” as the term relates to a public servant means his children, the spouses of his children, his brothers and their spouses, his sisters and their spouses, his parents, his spouse, and the parents of his spouse”.

such public servant. By contracting with an immediate family member, former Mayor Evans may have violated state law.⁷

Recommendations

Village management should:

- (1) Implement written policies and procedures to ensure compliance with the Code of Governmental Ethics (La. R.S. 42:1101, *et seq.*);
- (2) Ensure that all employees and Board members are properly trained regarding state ethics and other laws affecting the Village's operations;
- (3) Prohibit the Village from contracting with Board members and the agency head's immediate family members; and
- (4) Adopt detailed policies and procedures requiring all employees to complete the annual ethics training in accordance with La. R.S. 42:1170.

Improper Use of Customer Deposits

From September 2018 to November 2018, the Village improperly used \$10,658 from its customer deposit account to pay outstanding obligations. Customer deposits received by the Village are held as security for the utility services and are to be refunded to the customer upon termination of services. As such, these funds are restricted from use by the Village to pay its outstanding obligations. By using customer deposit funds to pay outstanding obligations, Village management may have violated state law.³

The Village purchases water from the City of Natchitoches (City) to provide water and sewer services to its residents. When a customer opens a new utility account with the Village, the customer is required to pay a deposit as follows: Connect fee \$40; Resident deposit \$85; and Commercial deposit \$525. These amounts are held by the Village in a separate account in the Village's name as a security for the utility services and should be refunded to the customer upon termination of the services after full satisfaction of outstanding amounts are paid.

From September 4, 2018 to November 26, 2018, the Village issued three checks to the City totaling \$10,658 from the customer deposit account to pay outstanding water bills. Former Mayor Evans stated that the Village used customer deposit funds to pay the City for overdue water bills because a busted water line increased the Village's water bill more than \$10,000. Mr. Evans stated that he was concerned that the City was going to discontinue services to the Village and that he obtained approval from the former Village attorney before using the customer deposit funds. However, since customer deposits are restricted, Village management did not have authority to use these funds to pay the Village's outstanding obligations. By using restricted funds to pay outstanding obligations, Village management may have violated state law.³

Recommendations

We recommend that Village management consult legal counsel to determine the appropriate legal actions to be taken, including refunding the customer deposit account for amounts improperly used. We further recommend that Village management adopt written policies and procedures for the appropriate use of customer deposit funds.

Village Failed to Hold Regular Meetings of the Board of Aldermen

State law⁸ requires the mayor and board of aldermen to hold not less than one regular meeting in each month on a date and at a place and hour to be fixed by ordinance. Records show that the Village held 14 total meetings for the 30 months from July 2016 to December 2018. According to interim Mayor Tamala Chatman, former Mayor Evans would cancel the scheduled meetings without notice. Mr. Evans stated that he tried to hold regular meetings; however, the meetings would turn chaotic and he feared for everyone's safety. By failing to hold regular monthly meetings, Village management may have violated state law.⁸

Recommendations

We recommend that Village management comply with all provisions of the Lawrason Act and hold not less than one regular meeting in each month on a date and at a place and hour to be fixed by ordinance.

Village Failed to Report Wages to the Louisiana Workforce Commission

The Louisiana Workforce Commission (LWC) requires employers to file quarterly wage reports in order to administer the state unemployment insurance program. According to LWC, the Village has not reported wages since the first quarter of 2016.

Unemployment insurance is a program that provides temporary weekly benefits for workers who have lost their job through no fault of their own and are able, available, and seeking work in their usual occupations. Unemployment insurance is administered by LWC. According to LWC regulations [Louisiana Administrative Code Title 40, Part IV, §377(A)], employers are required to file quarterly wage reports to LWC and pay contributions^C to the unemployment insurance fund based on reported wages. According to LWC, the Village has not reported wages since the first quarter of 2016. By failing to file quarterly reports with LWC, the Village may be in violation of the Louisiana Administrative Code.

^C According to LWC, the Village is a reimbursable employer, meaning that the Village does not pay contributions; rather the Village reimburses LWC for unemployment claims paid on their behalf. Although the Village is a reimbursable employer, it is still required to report wages to LWC on a quarterly basis.

Recommendations

We recommend that Village management comply with the Louisiana Administrative Code and file quarterly wage reports with LWC.

LEGAL PROVISIONS

¹ **Louisiana Revised Statute (La. R.S.) 14:67(A)** provides that, “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.”

² **La. R.S. 14:134(A)** provides that, “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.”

³ **La. R.S. 42:1461(A)** states, in part, “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.”

⁴ **Article VII, Section 14 of the Louisiana Constitution** provides, in part, “that 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.”

⁵ **La. R.S. 14:68(A)** states, “Unauthorized use of a movable is the intentional taking or use of a movable which belongs to another, either without the other's consent, or by means of fraudulent conduct, practices, or representations, but without any intention to deprive the other of the movable permanently. The fact that the movable so taken or used may be classified as an immovable, according to the law pertaining to civil matters, is immaterial.”

⁶ **La. R.S. 42:1121(B)(1)** states, in part, that, “No former public employee shall, for a period of two years following the termination of his public employment, assist another person, for compensation, in a transaction, or in an appearance in connection with a transaction in which such former public employee participated at any time during his public employment and involving the governmental entity by which he was formerly employed, or for a period of two years following termination of his public employment, render, any service which such former public employee had rendered to the agency during the term of his public employment on a contractual basis, regardless of the parties to the contract, to, for, or on behalf of the agency with which he was formerly employed.”

⁷ **La. R.S. 42:1113 (A)(1)(a)** states, “No public servant, excluding any legislator and any appointed member of any board or commission and any member of a governing authority of a parish with a population of ten thousand or less, or member of such a public servant's immediate family, or legal entity in which he has a controlling interest shall bid on or enter into any contract, subcontract, or other transaction that is under the supervision or jurisdiction of the agency of such public servant.”

⁸ **La. R.S. 33:404(A)(2)** states, “The mayor and board of aldermen shall hold not less than one regular meeting in each month on a date and at a place and hour to be fixed by ordinance. The board shall give public notice of the contents of this ordinance pursuant to R.S. 42:19.”

APPENDIX A

Management's Response

Village of Clarence

6004 HIGHWAY 71
P.O. Box 309
CLARENCE, LA 71414
PHONE: (318)357-0440
FAX: (318)356-9700

May 25, 2019

Mr. Daryl G. Purpera, CPA, CFE

Louisiana Legislative Auditor

Post Office Box 94397

Baton Rouge, Louisiana 70804-9397

Dear Mr. Purpera:

We would like to thank the Louisiana Legislative Auditor for taking the time out of their busy schedule to try and help the Village of Clarence. Carefully looking over the findings and Recommendations here is our response:

FORMER CLERK EXCESSIVE

The Board of Alderman did not know until January 2019 that Clerk Jacquetta Grayson had written herself a \$5000.00, check in which she is not entitled to. Former Clerk Jacquetta Grayson resigned on February 4, 2018. This check was generated from the water bill account. Therefore, the water bill to the City of Natchitoches was not paid due to lack of funds. The Village of Clarence agrees with the findings and recommendations. We are in contact with the City Attorney Charles Elliott and Travelers Remittance Insurance to seek reimbursement. The Board of Alderman with the recommendation of Mayor Tamala Chatman has adopted an Ordinance that requires two signatures on all checks that is written.

The Board of Alderman never adopted an Employee Handbook. We did not agree to allow former Clerk Jacquetta Grayson or any other employee abuse of the time clock. We agree with the findings and the recommendations. Moving forward, all timecards must show an accurate time in and time out. All timecards are reviewed by the Mayor.

FORMER MAYOR FAILURE TO RETURN EQUIPMENT



The Village of Clarence is an Equal Opportunity Provider

The Village of Clarence also agrees with the findings on former Mayor Tommy Evans. We have done an inventory list of all of the city assets and equipment and determined the necessity of the equipment prior to purchase. There will no longer be any lending of the city equipment to anyone, No Exceptions. A Security Alarm has been installed at the City Hall.

PROHIBITED CONTRACTUAL AGREEMENT

Former Clerk Jacquetta Grayson was told on several occasions that the Board of Alderman will not pay her a salary or hire her back. The Council accepted her resignation on February 4, 2018. The board never agreed to pay Former Mayor Evans brother to pick up commodities from the Council on Aging. The Board of Alderman will continue to operate under the Lawrson Act and Board of Ethics form of Government. We agree with the recommendations.

IMPROPER USE OF CUSTOMER DEPOSITS

The Board of Alderman did not know Former Mayor Evans used the Customer Deposits to pay the City of Natchitoches. We agree with the recommendations and have been in contact with the City Attorney. The Customer Deposits are put in a separate account and only refunded to the customers if there is no outstanding balance to the account.

FAILURE TO HOLD REGULAR MEETINGS

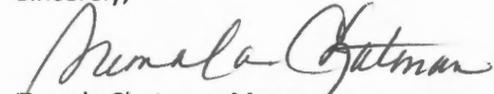
Former Mayor Evans refused to have meeting due to his constant refusal to answer the questions from these questions from citizens and the council. This is what he considered a chaotic meeting:

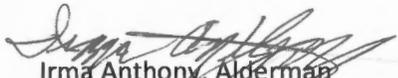
1. Why City Hall is Closed
2. Water Bills Incorrect, Estimation of Bills, Not Reading Meters
3. Finances
4. Hiring Brother and Nephew
5. In-operable Sewer System
6. Water Off more than On
7. Not Notifying All Customers of Boil Advisory
8. Refusal to Pay Elected Police Chief, Alderman
9. Paying Jacquetta Grayson when she Never work

FAILURE TO REPORT WAGES TO LOUISIANA WORKFORCE COMMISSION

The Village of Clarence agrees with the findings and the recommendations. An online account has been established as of May 24, 2019 and the CPA is registering all employees. We will comply with the Louisiana Administrative Code effective immediately.

Sincerely,


Tamala Chatman, Mayor


Irma Anthony, Alderman

APPENDIX B

Other Responses

① Former clerk received excess Compensation.
Explanation: Two weeks before I Tommy Evans turned in my resignation from being Mayor I carried the Village of Clarence Updated Handbook to the City Attorney Dan Dress and Asked him to review the handbook on vacation/sick leave. I asked him would it be against the Louisiana Act to give Jacquetta Grayson a severance package since her job was ending upon my resignation his answer was no you can give her a severance package.

② Jacquetta Grayson Time Cards Explanation.
The Mayor's office was broken into two different times & paperwork, Time Cards Etc was taken from the file cabinets. Natch parish Sheriff was called to investigate both break ins. The missing paperwork & other items was discussed in a monthly Council meeting.

③ Former Clerk Sue Davis dropped Employee Time Cards on the floor belonging to Jacquetta Grayson & Austin Hebron. I notified Natch Sheriff Dept.

④ Former Mayor Failed to return Village equipment
Explanation: The village trailer was signed out on the check list in clerk's office to use for city equipment @ oxidation pond & sewer lift station. This check list & other maint record was discussed in a monthly Council meeting.

I Tommy Evans Load the City trailer with Rotten wood & truck tires From behind the city hall i carried the tires ton the trailer to my house to be disposed @ D&J tire upon taking the load the trailer left tire went on flat. I didn't receive any Telephone calls From Chatman Concerning returning city equipment nor did i receive a certified letter i thought everything was ok as long as the trailer was returned. Chatman has a long history of not telling the truth, she personal had problems with me before we both took office, so she was trying to set me up with every lie she could send to state official.

⑤ Prohibited Contractual agreement

Explanation: I tried calling council member asking them to pick up citizen commodities no one would cooperate. The village liability insurance was cancelled due to violation in marshal department. as the mayor i tried to do what was best for the citizen so the only one i could get was my better to pick up commodities everyone else @

⑥ Village Failed to hold regular meetings.

Explanation: i held as many monthly meetings as possible for the citizens Chatman / chief of police was causing the meeting to be kaoidic for the city I notified the Sheriff & asked for help with the meetings. the meeting wasn't ~~etc~~

⑦ Closing: I Tommy Evans was elected as mayor to serve all the citizens in Clarence to best of my knowledge & ensure that the city is a safe place for everyone & supervised all departments. I pray & hope each of you understand the pain & misery I went through being mayor & trying to seek info from city attorney to make the right decision. I had no help with the Board of Aldermen all that did was think of allegation & send them to state officials. I have a family & truly hope each of you understand I carried out duties according to the city attorney's I done nothing or made decision on my own.

May 28, 2019

Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

I am writing in response to the certified letter I received from you last week. I spoke with Dan Dyess, Attorney, on Wednesday, May 21, 2019 regarding this matter. He is supposed to be taking care of this matter for me; however, I want to give an account in my own words as well.

On more than one occasion, Tommy Evans, Mayor, Village of Clarence told me he was speaking with Mr. Dyess regarding resigning from his position and giving me a severance package because my position as Clerk was ending abruptly. On, Monday, December 24, 2018, Mr. Evans came into the office where I was working on the year end tax information. At this particular time, he advised me that he had spoken with Mr. Dyess and they had reviewed the employee handbook and agreed upon Mr. Evans resignation, I would receive a severance package in the amount of \$5,000. At this time, he asked when I would be finish with the year end tax information. I advised him I was waiting on a phone call from Micronetics and after the completion of the phone call I would be finish with the year end tax information within the next few hours.

Mr. Evans then advised me to type his resignation letter effective for December 24, 2018 and to also make out my severance check in the amount of \$5,000. He also advised me that Mr. Dyess told him to tell me to file for my unemployment as well. In doing so, I had no intentions of violating state law and/or any code of ethics. I trusted what Mr. Evans told me and I took him at his word. I had no reason to believe he and/or Mr. Dyess were misleading me.

The previous mayor, Bobby Braxton, gave his clerk a severance package and to my knowledge it was not questioned. Mayor Evans explained to me and Attorney Dyess he thought it would only be prudent and correct to provide a severance package for my service as Clerk.

I do not recall the exact date when Mr. Evans made me a salaried employee. However, when Mr. Evans advised me he was making me a salaried employee, I asked if the Board of Aldermen knew he was doing so. His answer to me was, Yes. I then typed a letter stating, per Mr. Evans, I was becoming a salaried employee with a biweekly pay of \$960 and the Board of Aldermen were aware of this. He read the letter, signed it, and I placed a copy of the letter in my employee file; this information was left at the Village of Clarence. During my time as a salaried employee, I was not clocking in and out, as salaried employees do not clock in and out. Also an advantage of being a salaried employee is there is not always a set amount of hours worked per day. When necessary, I would work outside of the 8AM-2PM normal business hours. For instance, my school hours sometimes coincided with the Village of Clarence scheduled hours; therefore, I would follow up with Mayor Evans and if there were urgent Village business to attend to, I would sometimes have to work after 2PM. Mr. Dyess advised me to begin clocking in and out to keep down confusion with Tamala Chatman's accusations and inuendos. Mr.

Evans also informed me of an incident when I was not employed at the Village of Clarence that Sue Davis, Clerk, was caught copying and taking some of my timecards from the Village of Clarence. He stated that he contacted the local authorities and it should be on file with the Natchitoches Parish Sheriff's Office.

On February 19, 2019 and February 27, 2019 I was made aware that the Legislative Auditors wanted to speak with me. On both occasions, I contacted Mr. Evans and advised him of the situation. He then advised me, on both occasions, to contact Mr. Dyess regarding the situation. Both times I was told by Mr. Dyess that I did not need to talk to the auditors and any questions they had for me they could direct them to him and he would take care of it. On February 19, 2019, I submitted an email to Bradley Cryer and on February 27, 2019, I submitted an email to Gregory Clapinski advising them of what Mr. Dyess had told me regarding speaking with the Legislative Auditors.

I did speak with Dan Dyess on Wednesday, May 22, 2019 concerning the draft letter received from Louisiana Legislative Auditor's office. He advised me to come to his office on Wednesday morning, May 23, 2019 and he would take care of this matter for me. I had to wait at Mr. Dyess office until he got out of court. I personally spoke to Mr. Dyess again and he stated that he would take care of this matter for me. I contacted Mr. Dyess in his Many's office on Friday, May 24, 2019 and he once again said that he would take care of this matter for me. On Monday, June 3, 2019, I received a letter from Mr. Dyess.

Please see attached letter from Dyess Law Firm stating that he will not be able to represent me concerning this matter due to a "conflict of interest". The letter also states that Mr. Dyess spoke with Mr. Roger Harris with the Louisiana Legislative Auditor depicting that he agreed to an extension to Friday, June 7, 2019 at noon for my response.

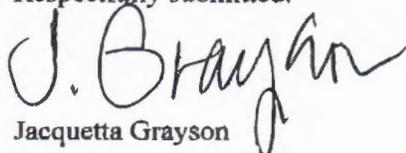
Regarding me resigning and returning to the Village of Clarence, I was not aware that I was violating any state and/or state ethics law. I returned to the Village of Clarence to perform clerical duties needed to aid Mr. Evans and the citizens of the Village of Clarence. There was no other person available to perform the duties of the Clerk at that time. I did return to the Village of Clarence to train one clerk who did not stay employed very long. With all of the unnecessary confusion and chaos no one wanted to work there. Since leaving the Village of Clarence upon Mr. Evans' resignation, two clerks have been hired and both have resigned because there is still confusion and chaos with Tamala Chatman acting as Mayor, who also was the one who caused much of the confusion at the Village of Clarence during my time as Clerk. As Ms. Chatman would always state; "she didn't like people" and her demeanor and attitude shows it.

When I went to work at the Village of Clarence at the beginning of Mr. Evans's term, July 2016, I thought it would be an honor to serve the Village of Clarence where I grew up and the community of which I love, unfortunately, the vitriol and hatred toward Mayor Evans by Tamala Chatman created an atmosphere of total chaos, which lead to my resignation. Her disrespect and bullying of Mayor Evans cause her to be rude, obnoxious and boisterous toward me, which also lead to my resignation. She was unbearable. Per Marshall Earther Hall, she spoke to her on many occasions stating that she was going to get me and Marshall Hall stated that I needed to watch her(Tamala Chatman). It made my job difficult because I felt caught in the middle of this grievous confusion created by Tamala Chatman.

I did not knowingly and/or intentionally violate any state regulations or ethic rules.

I hope this response gives an accurate account of my intentions as Clerk for the Village of Clarence. I have answered and provided this information to the best of my ability. I ask that you review this information and make the necessary changes releasing me of any and all state law and/or state ethics law violations.

Respectfully submitted.


Jacquetta Grayson

DYESS LAW FIRM

A PROFESSIONAL LAW CORPORATION

Post Office Box 18 · 207 Church Street, Suite 106
Natchitoches, Louisiana 71457
Tel (318) 352-5880 · Fax (318) 354-7547
dyesslawfirm@yahoo.com

WILLIAM DANIEL DYESS
ATTORNEY AT LAW

June 3, 2019

Ms. Jacquetta Grayson
P.O. Box 403
Clarence, LA 71414

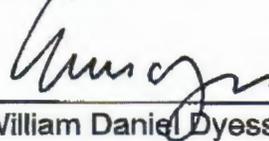
Re: Audit by Legislative Auditor

Dear Ms. Grayson,

I regret to inform you that I cannot represent you or Mr. Tommy Evans concerning this audit. Its against the code of ethics and is a conflict of interest as outlined by the disciplinary board of Louisiana Bar Association.

I did speak to Mr. Roger Harris with the Louisiana Legislative Auditor and he has agreed to give you an extension to Friday, June 7, 2019 at noon. He expects a response to his letter by then.

Very truly yours,



William Daniel Dyess

WDD/mlm