

VILLAGE OF NORTH HODGE



INVESTIGATIVE AUDIT
ISSUED APRIL 8, 2015

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

April 8, 2015

**THE HONORABLE KATHY ROBERTSON, MAYOR
AND MEMBERS OF THE BOARD OF ALDERMEN
VILLAGE OF NORTH HODGE**
North Hodge, Louisiana

We have audited certain transactions of the Village of North Hodge. Our audit was conducted in accordance with Title 24 of the Louisiana Revised Statutes to determine the validity of allegations we received.

Our audit consisted primarily of inquiries and the examination of selected financial records and other documentation. The scope of our audit was significantly less than that required by *Government Auditing Standards*.

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 2nd Judicial District of Louisiana and others as required by law.

Respectfully submitted,

Daryl G. Purpera, CPA, CFE
Legislative Auditor

DGP/aa

NORTH HODGE 2015

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EXECUTIVE SUMMARY

Questionable Purchases

From April 17, 2013, to September 4, 2014, Village of North Hodge (Village) officials and employees, including former Mayor Geraldine Causey and former Assistant Police Chief Greg Coleman, purchased equipment, supplies, and other items totaling \$9,207 not necessary for Village operations. Purchases which appear to benefit individuals and do not have a public purpose may violate the Louisiana Constitution and state law.

Village Employees Paid Excess Wages

From October 19, 2012, to August 22, 2014, former Village Clerk Patricia Tapp appears to have paid herself excess wages totaling \$5,577. These excess wages were paid through unauthorized pay increases for her positions as the Village clerk and as a police officer. Our audit also revealed that former (and current assistant) Village Clerk Joanie Cannady received excess wages totaling \$1,145. By receiving wages they were not authorized to receive, Ms. Tapp and Ms. Cannady may have violated the Louisiana Constitution and state law. In addition, Ms. Tapp may have violated state law by holding incompatible offices (Village clerk and police officer).

Questionable Travel Expenses

From January 2014 to July 2014, Village police department employees incurred travel expenses totaling \$998 for which there appears to be no public purpose. This amount included \$692 in expenses for conferences not attended and a \$306 cash withdrawal for which there was no documentation. In addition, on one occasion, expenses incurred by Mr. Coleman and Ms. Tapp included false documentation regarding the public purpose of the travel. Travel expenses incurred that are improperly documented, duplicative, unnecessary, or personal in nature may violate the Louisiana Constitution and state law.

BACKGROUND AND METHODOLOGY

The Village of North Hodge (Village) is located in Jackson Parish and has a population of 388 (Year 2010 Census). The Village was incorporated under the provisions of the Lawrason Act and has a mayor-board of aldermen form of government. The Village provides utility, public safety (police), streets maintenance, and general administrative services.

On August 12, 2014, Greg Coleman, former assistant police chief, was arrested by deputies of the Jackson Parish Sheriff's office and charged with malfeasance in office. Later in August 2014, Village Clerk Patricia Tapp, who also served as a Village police officer, resigned from both of her positions. Based on these events, former Mayor Geraldine Causey contacted the Louisiana Legislative Auditor (LLA) and requested an audit of the Village. The procedures performed during the audit included:

- interviewing Village employees;
- interviewing other persons as appropriate;
- examining selected Village documents and records;
- gathering and examining external parties' documents and records; and
- reviewing applicable state laws and regulations.

FINDINGS AND RECOMMENDATIONS

Questionable Purchases

From April 17, 2013, to September 4, 2014, Village of North Hodge (Village) officials and employees, including former Mayor Geraldine Causey and former Assistant Police Chief Greg Coleman, purchased equipment, supplies, and other items totaling \$9,207 not necessary for Village operations. Purchases which appear to benefit individuals and do not have a public purpose may violate the Louisiana Constitution¹ and state law.^{2,3,4}

Police Department Purchases

During the period of our audit, Mr. Coleman was responsible for purchasing materials and supplies for the police department. In addition, Mr. Coleman and Ms. Patricia Tapp, former Village clerk and police officer, maintained the police department's Drug Task Force bank account, which was used to account for fines and forfeitures received from drug-related arrests. From April 17, 2013, to June 19, 2014, Mr. Coleman and Ms. Tapp used Village funds totaling \$7,195 to make purchases that do not appear to have been necessary for police department operations.

Equipment Purchases (Vehicle and Lawnmower)

Mr. Coleman purchased a 2002 Chevrolet Silverado and a 60-inch lawnmower from Louisiana Property Assistance for \$2,400 on June 19, 2014. Village Police Chief Phillip Moffett stated that the police department had no use for either piece of equipment and that Mr. Coleman purchased the truck and the lawnmower for personal use and would reimburse the Village. Chief Moffett stated that upon purchase of the equipment, Mr. Coleman drove the truck home and took the lawnmower to a repair shop. Chief Moffett stated that Mr. Coleman later brought the truck back to the Village because it needed new tires and repairs. During our audit, we located the truck behind the Village maintenance shed; the Village has neither purchased tires nor provided for repairs for the truck. Additionally, we located the lawnmower at a local repair shop. Neither piece of equipment appears to have been used by the Village, nor has Mr. Coleman reimbursed the Village.

Ammunition Purchases

During the period of our audit, Mr. Coleman used Village funds totaling \$2,595 to purchase 8,000 rounds of ammunition that do not match the caliber of any weapon owned by the police department. Chief Moffett stated that he did not authorize the purchase of the ammunition and added that the ammunition matches the caliber for personal weapons owned by Mr. Coleman.

Firearms

From August 26, 2013, to April 17, 2014, Mr. Coleman used Village funds totaling \$1,795 to purchase four firearms. The first purchase was for a semi-automatic rifle in the amount of \$720. The police department could not locate this firearm during our audit. For the remaining three purchases which totaled \$1,075, Mr. Coleman provided the retailer with correspondence verifying that each weapon would be purchased for department use only. However, Village records indicate that three different police officers, including Mr. Coleman, purchased the firearms from the Village. According to these records, two officers immediately reimbursed the Village for their firearms and Mr. Coleman reimbursed the Village through payroll deductions from April 25, 2014, to June 12, 2014. By purchasing personal firearms through the Village, these officers avoided paying sales taxes. In addition, by purchasing a firearm using Village funds and making reimbursement through payroll deductions, Mr. Coleman may have violated the Louisiana Constitution¹ which prohibits the donation of public funds and state law.⁴

During our audit, we found that Mr. Coleman provided the retailer with a letter dated April 24, 2013, authorizing Phillip Moffett, Greg Coleman, and Patricia Tapp to make purchases on behalf of the police department. The letter was signed *Chief Phillip Moffett*. Chief Moffett said that he was unfamiliar with the letter and further stated that he did not sign it nor did he authorize anyone to sign it on his behalf. Chief Moffett stated that the signature on the letter appeared to be in Ms. Tapp's handwriting.

ATM Cash Withdrawals

Village records indicate that three separate ATM withdrawals totaling \$405 were made from the Drug Task Force bank account on February 18, 2014. These withdrawals were comprised of the following:

- \$140 at Hodge Bank and Trust, Hodge, Louisiana, 2:08 p.m.
- \$60 at Hodge Bank and Trust, Hodge, Louisiana, 2:09 p.m.
- \$205 at the Horseshoe Casino, Bossier City, Louisiana, 8:41 p.m.

Mayor Causey and Chief Moffett both stated that Ms. Tapp maintained the Drug Task Force bank account's debit card. Although there was no documentation to support the public purpose for these withdrawals, notations written on the ATM receipts (*CI Money PT GC* and *Cash for CI's*) suggest that Mr. Coleman and Ms. Tapp used the cash to pay confidential informants. Chief Moffett stated that he was not aware of the cash withdrawals. He stated that the department has only paid up to \$50 to informants in the past and that documentation should have been maintained to support the purpose of the payments.

Village payroll records for February 18, 2014, indicate that Mr. Coleman and Ms. Tapp were working when the withdrawals were made in Hodge; however, neither officer claimed to be working at 8:41 p.m. when \$205 was withdrawn at the Horseshoe Casino in

Bossier City. Records obtained from the casino for February 18, 2014, indicate that Mr. Coleman's Total Rewards gaming card was active at the casino and that he used his rewards card to redeem a free room at the hotel. Ms. Tapp stated that the first two withdrawals were for payments made to confidential informants, and the third withdrawal (Horseshoe Casino) was a reimbursement for payments she made to confidential informants using her own funds. Ms. Tapp stated that she did not maintain records to support payments to confidential informants because the payments were "confidential."

Grocery Purchases

Village records indicate that purchases totaling \$2,012 were made at Walmart and Sam's Club and did not have documentation supporting the public purpose of the purchases. Detailed receipts for these purchases included items such as groceries, which appear to be purchases made for someone's personal benefit. The table below illustrates the types of items purchased during the period and the Village employees/officials who authorized the purchases.

Grocery Purchases		
Purchaser	Amount	Receipt Description Examples
Joanie Cannady, clerk	\$655	Ground beef, ham, chips, cake mix, Spam, soft drinks
Patricia Tapp, former clerk	480	Chopped ham, honey buns, ground beef, cookware
Geraldine Causey, former mayor	307	Chili, onions, bread, Spam
Unknown	570	Magazines, Manwich, Spam, mustard, rice, soft drinks
Total	\$2,012	

Mayor Causey stated that she was not aware that the Village had a Sam's Club membership and did not know the purpose of the purchases made at Sam's Club and Walmart. She stated that she did buy Spam "one time" as a gift for Chief Moffett and that she directed Ms. Cannady to buy cake mixes, eggs, and frosting so that she could make cakes to give to elderly Village residents at Christmas. Ms. Tapp and Ms. Cannady both stated that groceries purchased in December 2013 were for a Christmas Party for Village residents, and other purchases were made in order to provide lunch to Village employees.

Village officials and employees purchased equipment, supplies, and other items totaling \$9,207 that were not necessary for Village operations. Purchases which appear to benefit individuals and do not have a public purpose may violate the Louisiana Constitution¹ and state law.^{2,3,4}

Recommendations

We recommend that the Village adopt detailed policies and purchasing procedures for the use of Village funds. These policies should prohibit the personal use of Village funds and provide guidance for the business use of Village funds, as well as the supporting documentation to be maintained. We further recommend that Village management (1) implement procedures to determine the necessity of equipment prior to purchase; (2) maintain a complete and accurate record of all Village assets and equipment; and (3) monitor the proper use, storage, and maintenance of equipment.

Village Employees Paid Excess Wages

From October 19, 2012, to August 22, 2014, former Village Clerk Patricia Tapp appears to have paid herself excess wages totaling \$5,577. These excess wages were paid through unauthorized pay increases for her positions as the Village clerk and as a police officer. Our audit also revealed that former (and current assistant) Village Clerk Joanie Cannady received excess wages totaling \$1,145. By receiving wages they were not authorized to receive, Ms. Tapp and Ms. Cannady may have violated the Louisiana Constitution¹ and state law.^{3,4,5} In addition, Ms. Tapp may have violated state law⁶ by holding incompatible offices (Village clerk and police officer).

According to Mayor Causey and Chief Moffett, all salaries and pay increases must be authorized by the Village's board of aldermen and should be documented in each employee's personnel file. During the period of our audit, Ms. Tapp, as Village clerk, was the individual responsible for recording and processing board minutes, processing payroll, and implementing and documenting authorized pay changes. According to Village records, Ms. Tapp also began working as a Village police officer in September 2013 and completed separate time sheets for hours worked as the Village clerk and as a police officer.

Patricia Tapp - Former Village Clerk and Police Officer

Village records indicate that Ms. Tapp gave herself unauthorized pay increases for her positions as Village clerk and Village police officer without approval from the board of aldermen or documentation to support the increases. These pay increases included:

- An increase of \$1 per hour (from \$9 per hour to \$10 per hour) from October 19, 2012, to August 22, 2014, for her position as Village clerk; and
- An increase of \$4.50 per hour (from \$8 per hour to \$12.50 per hour) from December 6, 2013, to April 10, 2014, for her position as police officer. According to payroll records, Ms. Tapp's hourly rate was decreased to \$11 per hour from April 11, 2014, to August 22, 2014.

These unauthorized pay increases resulted in Ms. Tapp receiving excess wages totaling \$5,577 from October 19, 2012, to August 22, 2014.

Former Mayor Geraldine Causey stated that Ms. Tapp gave herself increases without approval from her or the board of aldermen. She stated that she found out about the pay increases after Ms. Tapp resigned, and, although she signed Ms. Tapp's payroll checks, she did not notice the excess wages. Chief Moffett stated that he was unaware that Ms. Tapp had increased her rate as a police officer. He stated that he approved some of her time sheets, but he did not know about the pay increase because he did not sign the payroll checks.

Ms. Tapp stated that Mayor Causey verbally gave her the raise as Village clerk. She further stated that her hourly rate as a police officer was increased based on either a state grant or a contractual arrangement with a speed detection/photo enforcement company. According to Ms. Tapp, neither increase was documented in the board minutes or her personnel folder.

By serving as Village clerk and as a Village police officer, Ms. Tapp may have violated Louisiana's Dual Officeholding and Dual Employment laws. Louisiana Revised Statute (La. R.S.) 42:64 (A)(5) prohibits an employee from holding one office/position that is required to audit the accounts of the other position held by that employee. La. R.S. 33:422 provides that the "clerk shall be the auditor of the municipality." As Village Clerk, Ms. Tapp was responsible for auditing the accounts of the police department, where she was also employed. As such, it appears that Ms. Tapp held incompatible offices in possible violation of state law.⁶

Joanie Cannady - Clerk

According to Village records, Ms. Cannady's hourly pay rate was increased \$1 per hour (from \$9 per hour to \$10 per hour) in December 2013 without approval from the board of aldermen or documentation to support the increase. The unauthorized pay increase resulted in Ms. Cannady receiving excessive wages totaling \$1,145 from December 6, 2013, to September 12, 2014. This increase in pay was reduced by \$1 per hour (from \$10 per hour to \$9 per hour) for three of her final seven paychecks. The Village's lack of payroll procedures and poor record keeping prevented us from determining who implemented Ms. Cannady's pay increase.

Mayor Causey stated that she did not know about Ms. Cannady's raise. She stated that Ms. Cannady must have decreased her rate of pay (to \$9 per hour) before leaving Village employment to avoid getting into trouble. Ms. Cannady, who returned to work for the Village as an assistant clerk on January 12, 2015, stated that Mayor Causey verbally gave her the raise but later changed her mind. She stated that because Mayor Causey changed her mind her rate of pay fluctuated in 2014. Ms. Tapp, who was the Village clerk when Ms. Cannady's pay rate was increased, stated that Mayor Causey verbally gave Ms. Cannady a raise.

By receiving wages they were not authorized to receive, Ms. Tapp and Ms. Cannady may have violated the Louisiana Constitution¹ and state law.^{3,4,5}

Recommendations

We recommend that Village management develop and implement policies and procedures to ensure that amounts paid to employees are appropriately earned and approved. The Village should:

- (1) discuss with legal counsel the possibility of seeking recovery of excess amounts improperly paid to current and former employees;
- (2) adopt policies and procedures that address the awarding of pay increases and require appropriate documentation; and
- (3) require that time and attendance records be properly completed, approved by an immediate supervisor, and maintained for all employees.

Questionable Travel Expenses

From January 2014 to July 2014, Village Police Department employees incurred travel expenses totaling \$998 for which there appears to be no public purpose. This amount included \$692 in expenses for conferences not attended and a \$306 cash withdrawal for which there was no documentation. In addition, on one occasion, expenses incurred by Mr. Coleman and Ms. Tapp included false documentation regarding the public purpose of the travel. Travel expenses incurred that are improperly documented, duplicative, unnecessary, or personal in nature may violate the Louisiana Constitution¹ and state law.^{2,3,4}

National Association of Drug Diversion Investigators Conference

On July 16, 2014, the Village's debit card was used to withdraw \$200 from the Drug Task Force bank account in Bossier City, Louisiana. Documentation included an invoice from the National Association of Drug Diversion Investigators (NADDI), which indicated that Mr. Coleman and Ms. Tapp were registered for a conference scheduled from July 17-18, 2014, at the Downtown Shreveport Hotel in Shreveport, Louisiana, at a cost of \$200. Village payroll records indicate that Mr. Coleman and Ms. Tapp claimed to have attended "Class" for nine hours per day on Wednesday July 16, 2014, and Thursday July 17, 2014, and worked at the Village on July 18, 2014.

According to NADDI representatives, the invoice used to support the \$200 cash withdrawal was not their invoice. NADDI representatives indicated that the July 17-18, 2014, conference was in New Orleans, Louisiana, and that they have never held a conference at the Downtown Shreveport Hotel. They further indicated that, although Mr. Coleman and Ms. Tapp registered for the conference, NADDI did not receive the \$200 registration fee and that Mr. Coleman and Ms. Tapp did not attend the conference. Total Rewards gaming card records obtained from Harrah's Entertainment indicate that Mr. Coleman used his rewards card to redeem a meal and hotel room at the Horseshoe Casino in Bossier City on July 16, 2014.

Ms. Tapp stated that she attended several training classes while working for the Village and could not recall this particular class.

Based on available documentation and interviews, it appears that either Mr. Coleman or Ms. Tapp submitted false documentation to support the \$200 cash withdrawal. In addition, Mr. Coleman and Ms. Tapp were paid hourly wages during the time they claimed to have attended the NADDI conference. Because they did not attend the conference, Mr. Coleman and Ms. Tapp may have been paid for hours not worked.

Airfare - Las Vegas, Nevada

According to Village records, Ms. Tapp was reimbursed \$492 for airfare to travel from Shreveport, Louisiana, to Las Vegas, Nevada, from January 13, 2014, through January 17, 2014. The airfare included roundtrip tickets for Ms. Tapp, Mr. Coleman, and Chief Moffett. There was no other documentation to support the public purpose for the airfare. Chief Moffett stated that he travelled to Las Vegas with Mr. Coleman and Ms. Tapp to attend a training conference, but after the first morning of the conference realized that they had already attended this training conference and did not attend the rest of the conference. Chief Moffett added that while in Las Vegas, he, Mr. Coleman, and Ms. Tapp attended a gun show. Ms. Tapp stated that the trip to Las Vegas was to attend a law enforcement trade show and that she did not attend any training while in Las Vegas. Ms. Tapp stated that they did not purchase anything from the trade show; however, they brought back several brochures from vendors. We found that the dates of travel coincide with the 2014 SHOT Show. According to the Shotshow.org website, SHOT Show is the Shooting, Hunting, and Outdoor Trade Show and Conference for the firearms, ammunition, hunting, and shooting accessories industry.

Cash Withdrawal

On May 8, 2014, a \$306 cash withdrawal was made at the Grand Casino Biloxi in Biloxi, Mississippi, using the Village's Drug Task Force bank account's debit card. There was no documentation to support the business purpose for the cash withdrawal. Chief Moffett stated that he planned to travel to Jacksonville, Florida, with Mr. Coleman and Ms. Tapp to purchase a military vehicle. He stated that when he reached Biloxi, he decided not to purchase the vehicle and stayed in a Biloxi hotel before returning to North Hodge the following morning. Chief Moffett could not explain the purpose for the cash withdrawal in Biloxi. According to Village records, Ms. Tapp reimbursed the amount to the Village before she resigned from her positions on August 18, 2014 (102 days later). Ms. Tapp appears to have made a notation on the reimbursement (deposit slip) indicating that the cash was not used during a trip to Jacksonville. By receiving funds that were not used for public purposes and failing to immediately reimburse the funds, Ms. Tapp may have violated the Louisiana Constitution,¹ which prohibits the donation of public funds, and state law.⁴

By incurring travel expenses that are improperly documented, duplicative, unnecessary, or personal in nature, Chief Moffett, Mr. Coleman, and Ms. Tapp may have violated the Louisiana Constitution¹ and state law.^{2,3,4}

Recommendations

We recommend that the Village seek reimbursement for all expenses incurred which were duplicative, unnecessary, or personal in nature. We further recommend that the Village adopt detailed travel policies and procedures to provide guidance for the appropriate use of public funds, as well as the supporting documentation to be maintained.

LEGAL PROVISIONS

¹ **Louisiana Constitution Article VII, Section 14(A)** states, in part, “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.”

² **Louisiana Revised Statute (La. R.S.) 14:133(A)** states, “Filing false public records is the filing or depositing for record in any public office or with any public official, or the maintaining as required by law, regulation, or rule, with knowledge of its falsity, of any of the following: (1) Any forged document. (2) Any wrongfully altered document. (3) Any document containing a false statement or false representation of a material fact.”

³ **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.”

⁴ **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.”

⁵ **La. R.S. 14:67 (A)** provides that “Theft is the misappropriation 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.”

⁶ **La. R.S. 42:64 (A)** provides that “In addition to the prohibitions otherwise provided in this Part, no other offices or employments shall be held by the same person in combination if any of the following conditions are found to pertain and these prohibitions shall exist whether or not the person affected by the prohibition exercises power in conjunction with other officers: (5) One office, whether or not in conjunction with fellow officers, or employment is charged with auditing the accounts of or approving the budget of the other position.”

APPENDIX A

North Hodge's Response



Village of North Hodge

P.O. BOX 520 Hodge, Louisiana 71247
Phone (318) 259-4272 Fax (318) 259-1055

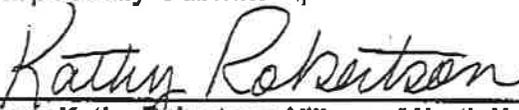


March 15, 2015

Dear State of Louisiana Legislative Auditor's Office,

I was both shocked and appalled at the allegations that are in the report dated March 4, 2015 from the Louisiana Legislative Auditor's Office concerning the Village of North Hodge. First and foremost, I want to state for the record, the wrongdoings in question in totality happened during the last administration. Myself and the new Board took office in January 2015. As a new elected official, I realize that people can make mistakes while acting in their official capacity. I always give people the benefit of the doubt, until a pattern starts forming. In this case a dangerous pattern of abuse and neglect formed. Reading the information in the report and then seeing firsthand the near total financial ruin of the Village in the aftermath of the last administration, it is hard for us to give them the benefit of the doubt of these being mistakes. We feel that anyone that wrongfully took money from this Village that we love should be made to pay it back. I think we owe our citizens to make any recovery attempts that can be made as well as for consequences to be levied on the ones that are responsible. I did not want to run for Mayor, nor did I want to take precious time away from my family to serve, but it was actions like this and others that made me answer the call of civic duty. Now, as long as I am in this position to help, I strive to make this Village a little better every day. We are currently implementing new policies and are working to make sure that situations in that report never happen in the Village of North Hodge again. Finally most of all, I think we are all severely disappointed in the former Mayor, as she let all of this happen to our Village right under her nose. Ultimately, we feel she is responsible for all actions that occurred on her watch as she felt she was above the law and showed blatant disregard for rules repeatedly over the years. No one is above the law.

Respectfully Submitted,


Mayor Kathy Robertson, Village of North Hodge, LA

APPENDIX B

Other Responses

Daryl G. Purpera, CPA, CFE
 Louisiana Legislative Auditor
 P.O. Box 94397
 Baton Rouge, La. 70804-9397

M.R. Purpera,

This is my response to draft audit report. Please review the following.
 Added → In reference to village of North Hedge.

① Police Dept. Purchases

All purchases were approved by chief Phillip Moffett, as he was with me or gave a verbal consent for purchases.

② Equipment purchases (vehicle and lawn mower)

Chief Moffett was with me during the purchases of both items and approved them same. The 2002 Chevrolet truck was purchased as an undercover vehicle for the police dept. not for personal use and was not used for personal use. It was taken to my home to clean stickers off and then taken to N.H. Tower Hall.

The lawnmower was approved by mayor Geraldine Causey for the town employees to mow grass. It was taken to chief Phillip Mottett home to unload and several weeks later taken to N.H. Town hall where it was taken by two town employees for repair. Emp. Clinton and Warren who's last names are not known to me transported the lawnmower to be repaired per mayor Causey to a location that is not known to me. Neither ^{of} ~~Item~~ Item was not purchased for private use or was it used by me for private use.

④ Ammunition Purchases

Ammo was purchased by myself and chief Mottett as well and he authorized all purchases. Ammo not matching the caliber of weapon owned by the P.D. was due to the weapons being order from Mr. James Lawson @ Federal property in Baton Rouge, La. which we never received.

I did not use any of this ammo in my personal weapons as I did not have access to them and still don't. Again chief moffett stated that we should order ammo ^{while} due to the prices being "cheap" and while it was available, as there was and has been a ammo shortage.

⑤ Fire arms

Fire arms purchases were made and used for L.E. purpose. I have the Semi auto Rifle and have told chief moffett to come get it and he stated he would. Two more officers purchased weapon as well and approved verbal by the chief.

⑥ ATM Cash withdrawals.

All of these were approved verbal by chief moffett for C.I. use and reimbursement to MRS. Tapp as she had used her own money many times for A.A. business and was told by chief moffett to withdraw money.

⑦ National Ass. of Army Conference
I did not attend a conference
and did not withdraw any
money and chief Mottett is
aware of this and I am
unaware of a receipt for
class.

⑧ Air fare - Las Vegas - Nevada
Myself, chief Mottett and
Mrs. Tappold travel to Las Vegas
for an ammo, firearm and
training conference. Chief Mottett
and Major Casey approved ^{added}
all expenditures, and told Mrs. Tappold
use her card as she would be reimbursed.

⑨ Cash withdrawal
Cash was withdrawn in Biloxi
as we were traveling to Florida
to purchase a military vehicle
and was notified that the vehicle
was at Kessler Air Force base
in Biloxi. So we went to Biloxi
stayed the night, we went to
Kessler Air Force base, where
we were told that the vehicle

had been transported to an unknown location in Florida. Chief Mottett approved the withdrawal of funds for trip. But the money was not used and to my understanding was replaced by Mrs. Tapp. and Chief Mottett was aware of this.

G.C.
~~Issue~~ IN CONCLUSION. Chief Mottett was aware as was Major Casey of any and all purchases and they were verbally approved by both. I don't understand Chief Mottett acute memory loss. Please feel free to contact me with further as I plan to follow or assist in following the recommendations made by your dept. I apologize for tardiness as I have no access to a computer. Thank you.

Greg Speman.

Dear Mr. Purpera:

This is a response to your inquiry of the audit for the Village of North Hodge.

Any and all purchases made for the Village of North Hodge were approved by Mayor Causey and Chief Moffett.

Equipment purchases in reference to a vehicle and lawnmower, it is my understanding from Chief Moffett that he was present of the purchase of a 2002 chevy truck and a 60 inch lawnmower that he and Mayor Causey gave verbal permission to Mr. Coleman for him to purchase them for the Police Dept. and the village.

All ammunition purchases were verbally approved by Chief Moffett as he wanted the purchases while it was available. Verbal approval was given to Mr. Coleman.

In reference to firearms, the purchases were verbally approved by Chief Moffett for the Police Dept.

Cash withdrawals were reimbursement per Chief Moffett.

Grocery purchases were all approved by Mayor Causey for various functions of the village. The Sams purchases were approved by Mayor Causey for cleaning and various supplies and Chief Moffett was present when purchases were made.

All wages were approved by Mayor Causey for all employees. As far as my pay as a police officer was started out with no pay. Mayor Causey verbally said I had to be paid to perform the duties and that my pay would be for after office hours and on weekends. Chief Moffett approved the time sheets for the police department as Mayor Causey approved the time sheets for all other employees. Mayor Causey verbally would give consent for increase in pay for all workers. As far as the decrease in my pay was when Chief Moffett no longer wanted to participate in the Lidar Program for the Police Department. Myself, Joanie Cannady, and Mr. Coleman worked many hours that we weren't paid for as Mayor Causey, Chief Moffett, and the Council were aware of the time as reflected in the time sheets.

According to Attorney Steven Gatlin, he checked and said it was okay to hold dual offices because of not being an elected official. All police time for myself was done after office hours and on weekends.

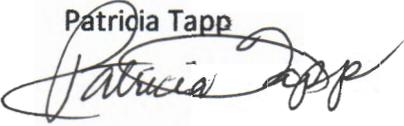
The Las Vegas trip was approved by Mayor Causey and Chief Moffett. This was a conference for the availability of viewing and purchasing new equipment for law enforcement.

Biloxi withdrawal was for emergency case because fuelman is not accepted in all locations. Money was deposited back into account at a later date, due to the fact I had put it in another purse and it slipped my mind until I found it later and realized I had changed purses. Chief Moffett approved this withdrawal for emergency use only.

If you have any questions, please feel free to contact me.

Thank You,

Patricia Tapp

A handwritten signature in black ink that reads "Patricia Tapp". The signature is written in a cursive style with a large, looping initial "P" and a long, sweeping underline.