

WAGUESPACK, CPA

## **Report Highlights**

## **Village of Longstreet**

Audit Control # 50210042 Investigative Audit Services • April 2022

## Why We Conducted This Audit

In July 2021, the Village of Longstreet's (Village) Certified Public Accountant contacted the Louisiana Legislative Auditor (LLA) and questioned amounts paid to the Village clerk that were not supported by timesheets and exceeded the Village's annual revenue during fiscal year 2020. The LLA initiated this investigative audit to determine the validity of these complaints.

## What We Found

**Village Clerk Paid Excess Wages** 

Former Village Clerk Kristen Jackson Thompson appears to have paid herself excess wages totaling \$45,428 from January 23, 2019 to May 19, 2021. According to Mayor Wanda Sue Fields, Ms. Thompson was authorized to work a maximum of 30 hours per week; however, available time sheets show that Ms. Thompson paid herself an average of 46 hours per week during this period. By paying herself for excessive hours, Ms. Thompson may have violated state laws.