



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

December 16, 2013

TOWN OF HOMER

Homer Mayor Alecia Smith received \$3,360 in “duplicate and improper travel expenses” and was paid \$4,100 in vehicle allowance while simultaneously receiving mileage reimbursements totaling \$6,535, according to an audit released Monday by Legislative Auditor Daryl Purpera’s office.

The investigative audit also reported that the mayor signed \$9,700 in checks from the city to a firm run by her husband, Anthony Smith, for services provided to the Claiborne Parish Coroner’s Office; and former town parks and recreation director Fred Young received \$11,421 in Homer funds for a non-profit youth sports association he ran, both possible violations of state ethics laws.

Copies of the audit have been forwarded to the state Board of Ethics and the 2nd Judicial District Attorney’s Office for review.

The state auditor said that between Nov. 10, 2011 and Feb. 1, 2013, Mayor Smith incurred 24 meal charges totaling \$1,537 on her town credit card for “trips for which she had received travel advances for meal per diem” payments. The report also said she received \$1,469 for two trips during which she stayed longer than end of the conferences she attended and one she allegedly did not attend.

The mayor remained in Phoenix, Ariz., an extra day after the close of the annual National League of Cities annual meeting that ran from Nov. 9-12, 2011. The extra day cost the town \$489 in additional expenses, auditors said. She also stayed overnight in West Monroe after a four-hour program on historic preservation ended on June 23, 2012, costing the town an extra \$170.

The mayor also claimed she stayed in Lafayette from Jan. 30, 2013 to February 2, 2013 for the annual conference of the Louisiana Recreation and Parks Association, but records from the association showed the meeting was held in Ruston. “There is no documentation to support the business purpose for which Mayor Smith traveled to Lafayette,” incurring \$810 in expenses, according to the audit.

The audit said that on eight occasions between June 23, 2011 and Aug. 23, 2012, the mayor was improperly paid \$354 in per diem for single-day travel, contrary to town policy.

Mayor Smith also received a \$100 monthly vehicle allowance in 2011 which was increased to \$200 a month in January 2012. The total paid was \$4,100, according to the audit. At the same time the mayor also “submitted and received mileage reimbursements totaling \$6,535 from the town,” the audit said. “Since Mayor Smith submitted and received mileage reimbursements for her actual mileage incurred in her personal vehicle, the monthly vehicle allowance payments appear to be duplicative.”



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Auditors also could not find any evidence in council meeting minutes of approval of the monthly allowance increase from \$100 to \$200. The audit said the town also does not report the vehicle allowance payments as income to the Internal Revenue Service.

The audit said that from July 15, 2010 to February 22, 2013, the town paid Smith's Medical Express, a company owned by the mayor's husband, \$9,700 for transporting bodies from Homer to Little Rock, Ark., for autopsies.

Mayor Smith signed the checks for her husband's company, a possible breach of ethics laws that ban public officials from participating in transactions in which an immediate family member has a substantial economic interest.

Claiborne Parish Coroner Dr. D.K. Haynes said in the report that although his office does not have a contract with Smith's Medical Express, he has used the company for "several years," predating the mayor's election.

The audit also said that between May 18, 2011 and January 4, 2013, Homer issued payments of \$11,421 to the Mayfield Youth Sports Association, a non-profit organization, operated by Young. He resigned as the town's parks and recreation director in April.

In the report, Young said his unpaid position with the Mayfield organization existed before he was named to his town job. The non-profit received "an annual contribution of \$3,000" from the city which did not require an annual accounting of how the public money was spent. The audit said Young may have violated ethics law by having a conflict of interest in holding a city position and expending funds for a non-profit supported by Homer.

The audit recommended that the town adopt detailed ethics policies, require employees to attend ethics training and consult attorneys and the ethics board on the legality of the payments to Smith's husband and Young.

The audit also recommended that city officials keep more detailed records for expenses such as meals, lodging and travel; and provide a vehicle allowance or pay reimbursement for the use of vehicles, not both.

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On Twitter: Homer mayor's violations reported in audit.