

# TOWN OF GIBSLAND

INVESTIGATIVE AUDIT SERVICES

Issued October 5, 2022

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

**LEGISLATIVE AUDITOR**  
MICHAEL J. "MIKE" WAGUESPACK, CPA

**ASSISTANT LEGISLATIVE AUDITOR FOR INVESTIGATIONS**  
ROGER W. HARRIS, J.D., CCEP, CFI

**INVESTIGATIVE AUDIT SENIOR MANAGER**  
KEVIN P. KELLEY, M.B.A., CPA, CFE

**INVESTIGATIVE AUDIT TEAM**  
NORA KOCI, M.S.A.F., CPA, CFE  
NEKIVIA SLEDGE, M.ACC, CFE

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October 5, 2022

**THE HONORABLE RAY IVORY, MAYOR,  
AND BOARD OF ALDERMEN  
TOWN OF GIBSLAND**  
Gibsland, 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.

The procedures we performed primarily consisted of making inquiries and examining selected financial records and other documents and do not constitute 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 2nd Judicial District of Louisiana and others as required by law.

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA  
Legislative Auditor

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TOWN OF GIBSLAND





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# EXECUTIVE SUMMARY

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## **Town Did Not Comply with the Local Government Budget Act (LGBA)**

The Town of Gibsland (Town) may have violated state law since it could not provide records to demonstrate a properly-adopted budget for the fiscal year ended June 30, 2022.

## **Town Failed to Budget American Rescue Plan Act (ARPA) Funds, Did Not Publicly Bid Vehicle Purchases, and Improperly Paid Incentives to Town Officials**

Mayor Ray Ivory and Alderman Julius Pearson appear to have violated state law by disregarding requirements of the LGBA, Lawrason Act, and Public Bid Law in the performance of their duties. Mayor Ivory and Alderman Julius Pearson signed Town checks to pay unbudgeted and unauthorized salary incentives to elected officials and Town employees without a board-approved budget or an ordinance to increase pay for the elected officials and Town clerk. Mayor Ivory and Alderman Julius Pearson also signed Town checks to purchase three vehicles for the Town without a board-approved budget and without advertising the purchase for bid.

## **Part-Time Town Clerk Does Not Record Hours Worked**

Town Clerk Rockettia Brown works part-time for the Town of Gibsland and full-time as the Town of Arcadia's clerk. According to the Town of Gibsland's QuickBooks (accounting software) records, Ms. Brown was paid for 80 hours of work bi-weekly (full-time) until February 4, 2019, when her hours were reduced to 45 hours bi-weekly (part-time). Ms. Brown's payroll records stopped showing the number of hours worked after August 19, 2019. Mayor Ivory did not set a part-time schedule for her, and there is no record of hours she worked. Since the Mayor does not require Ms. Brown to work a specified number of hours or keep records of the hours she works, but authorizes her to receive the full budgeted amount, he may have violated the state constitution and state law.

## **Noncompliance with Louisiana Audit Law**

The Town's last annual audit was for the fiscal year ended June 30, 2020. Mayor Ivory is responsible for ensuring the Town completes its annual audit of its financial statements and submits the audit to the Louisiana Legislative Auditor no later than six months after the end of the fiscal year. Since the Town did not complete its audit in a timely manner, Mayor Ivory may have violated state law.

### **Municipality Improperly Classified as Town**

The Town currently operates under the Lawrason Act (La. R.S. 33:321, *et seq.*) as a town and has five elected aldermen. Federal census data indicates that Gibsland has had fewer than 1,001 inhabitants since at least 2010. Based on this information, the Town should be classified as a village and have only three elected aldermen. Because the Town has had less than 1,001 inhabitants since at least 2010 and did not adopt a resolution requesting the governor to change its classification, the Town may have violated state law.



## **BACKGROUND AND METHODOLOGY**

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The Town of Gibsland (Town), located in Bienville Parish, has a population of 773 (2020 Census). The Town operates under the provisions of the Lawrason Act and has a mayor-board of alderman form of government. The mayor and five elected aldermen serve four-year terms. The Town provides public safety, public works, utility services, and administrative services to its residents.

We initiated this audit after we received multiple complaints regarding the Town's use of funds from the American Rescue Plan Act of 2021. The procedures performed during this audit included:

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



## FINDINGS AND RECOMMENDATIONS

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### **Town Did Not Comply with the Local Government Budget Act (LGBA)**

**The Town may have violated state law<sup>1,2,3,4,5,6,7,8</sup> since it could not provide records to demonstrate a properly-adopted budget for fiscal year ended June 30, 2022.**

State law<sup>1,2</sup> requires each political subdivision, including villages, towns, and cities, to prepare a comprehensive budget presenting a complete financial plan for each fiscal year for the general fund and each special revenue fund. It specifies that an adopted budget constitutes the authority of the chief executive or administrative officers to incur liabilities and authorize expenditures. State law also requires each political subdivision with a combined general fund and special revenue funds of less than \$500,000, such as Gibsland, to do the following when adopting a budget:

- (1) Include a budget message signed by the budget preparer, which consists of a summary description of the proposed financial plan, policies, and objectives, assumptions, budgetary basis, and a discussion of the most important features.<sup>3</sup>
- (2) Include a statement for the general fund and each special revenue fund showing the estimated fund balances at the beginning of the year; estimates of all receipts and revenues to be received; revenues itemized by source; recommended expenditures itemized by agency, department, function, and character; other financing sources and uses by source and use; and the estimated fund balance at the end of the fiscal year.<sup>3</sup>
- (3) Accompany the budget with a proposed budget adoption instrument that defines the authority of the chief executive and administrative officers to make changes without approval of the board, as well as those powers reserved solely to the governing authority.<sup>4</sup> Any act of the board which would provide for the appropriation of funds must be by ordinance.<sup>5</sup>
- (4) Make the proposed budget available for public inspection no later than 15 days prior to the beginning of the fiscal year.<sup>6</sup>
- (5) Complete all actions necessary to adopt, finalize, and implement the budget in open meeting before the end of the prior fiscal year.<sup>7</sup>
- (6) Retain certified copies of the budget and adoption instrument (obligation of the chief executive or administrative officer).<sup>7</sup>

Town Clerk Rockettia Brown provided us an unsigned copy of the Town's minutes<sup>A</sup> from January 2021 through December 2021 that included many contradictions and omissions. The minutes show the July 1, 2021 to June 30, 2022 (FY 2022 budget) was discussed at three board of aldermen meetings.

The first discussion of the FY 2022 budget occurred at the board of aldermen meeting held on May 17, 2021, where the "council and Mayor Ivory discussed new 2021-2022 budget upgrades and adjustments." The minutes show two aldermen (Aldermen Julius Pearson and Richard Rhodes) were present, and two aldermen (Alderwoman Debra Rushing and Alderman Gary Durham) were absent. The fifth alderman, Alderwoman Dianna Pearson, was not mentioned as being present or absent. Although the minutes do not expressly state that a quorum was present, the minutes specify the following occurred:

- (1) Alderman Durham (noted in the minutes as absent) conducted the invocation.
- (2) Alderman Rhodes moved (and seconded) a motion to amend the agenda to reflect an open public hearing; the motion was approved by four yeas when the minutes indicate only two aldermen were present.
- (3) Alderwoman Dianna Pearson's attendance status was not mentioned in the minutes, but the minutes show she made three motions. Alderwoman Pearson told us she was present at this meeting and requested corrections to the minutes the following month.

The second time the FY 2022 budget was discussed was at the board of aldermen meeting held on June 14, 2021. According to the minutes of that meeting, Alderman Rhodes moved to approve the budget, and Alderwoman Dianna Pearson seconded the motion. The minutes reflect four aldermen were in attendance, but did not state whether Alderwoman Dianna Pearson was present or absent. The minutes also reflect that Alderwoman Pearson seconded three more motions. Alderwoman Pearson told us that she attended this meeting.

The FY 2022 budget was mentioned the third time at the board's July 19, 2021 meeting. There was a motion by Alderman Julius Pearson to amend the previous agenda to reflect *Ordinance 21-1, 2021-2022 Budget*, that was seconded by Alderman Durham. The minutes did not include a discussion which specific agenda was amended or why. The previous month's minutes (June 14, 2021) did not mention an ordinance when a motion was passed to adopt the FY 2022 budget.

Ms. Brown was unable to provide the required ordinance, budget message, and public advertisement of the ordinance in connection with the FY 2022 budget adoption. Mayor Ivory told us he was putting together an ordinance book. The most recent ordinance we observed in the book was from 2015, which may violate state law.<sup>8</sup>

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<sup>A</sup> See Attachment A at the end of the report for Town minutes from May 2021 through July 2021.

The Town's last two annual audits (fiscal year ended June 30, 2019 and June 30, 2020) included a finding for violating the state law that requires minutes, ordinances, resolutions, budgets, and other official proceedings be published in the Town's official journal, The Bienville Democrat. In addition, a finding in the fiscal year ended June 30, 2020 audit concluded the Town did not follow state law in adopting its budget.

Ms. Brown told us she kept electronic files of the budget on her computer, but did not keep a copy of the board packets that included a copy of the budget. She provided us a copy of the budget templates she used for the general, water, and sewer funds for fiscal year ended June 30, 2022.<sup>B</sup> The documents do not include required information for the general fund such as a budget message, beginning and ending fund balance, and a side-by-side detailed comparison to the current year as required by state law.<sup>3</sup> Since the Town cannot demonstrate it complied with the provisions of state law<sup>1,2,3,4,5,6,7,8</sup> relating to budgets for municipalities, it appears the Town did not adopt a valid budget for the fiscal year ended June 30, 2022.

### **Town Failed to Budget American Rescue Plan Act (ARPA) Funds, Did Not Publicly Bid Vehicle Purchases, and Improperly Paid Incentives to Town Officials**

**Mayor Ivory and Alderman Julius Pearson appear to have violated state law<sup>2,9,10,11</sup> by disregarding requirements of the LGBA, Lawrason Act, and Public Bid Law in the performance of their duties. Mayor Ivory and Alderman Julius Pearson signed Town checks to pay unbudgeted and unauthorized salary incentives to elected officials and Town employees without a board-approved budget or an ordinance to increase pay for the elected officials and Town clerk. Mayor Ivory and Alderman Julius Pearson also signed Town checks to purchase three vehicles for the Town without a board-approved budget and without advertising the purchase for bid.**

As part of ARPA, the Coronavirus State and Local Fiscal Recovery Funds program was established to provide funds to state, local, and Tribal governments to respond to and recover from the COVID-19 public health emergency. The U.S. Department of the Treasury allocated \$315.5 million for distribution to non-entitlement units (NEUs) of local governments within the state.<sup>C</sup> The Louisiana Department of Treasury receives and distributes ARPA funds to NEUs based on the most recent census bureau population data.

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<sup>B</sup> See Attachment B at the end of the report. The General Fund budget is labeled as "2022-2022 General Fund Budget." Ms. Brown told us this budget was incorrectly labeled and is for the period July 1, 2021 to June 30, 2022.

<sup>C</sup> The U.S. Department of the Treasury defines an NEU as a term to mean a "city" as defined in section 102(a)(5) of the Housing and Community Development Act of 1975 (HCDA) that is not a metropolitan city. NEUs are local governments typically serving a population under 50,000, including cities, villages, towns, townships, or other types of local governments.

The Town received \$162,365 in September 2021 and \$265 in November 2021 (total of \$162,630) from the Louisiana Department of Treasury and deposited the funds into its general fund bank account. The Town established a new bank account titled "CARES ACT FUNDING" in September 2021 and transferred \$162,365 from its general fund bank account to this account on November 29, 2021. However, the Town did not establish a separate fund within its accounting records for the ARPA funds.

The Town's bank records show \$50,000 from the "CARES ACT FUNDING" account was transferred in January 2022 to reimburse the general fund for three used vehicles that were purchased in September and November 2021. An additional \$84,191 was used to purchase three money orders on June 10, 2022, to pay for well repairs and leveling a playground.<sup>D</sup> The ending balance at June 30, 2022, was \$28,184.

The three FY 2022 budget templates provided by Ms. Brown for the general fund, sewer fund, and water fund discussed in the first finding did not include the ARPA funds, and the Town did not adopt a special revenue fund budget to address the use of the ARPA funds. In addition, the Town's minutes do not show any discussion to budget the ARPA funds through December 13, 2021.

The Mayor told us that he discussed using the ARPA funds for salary incentives and vehicle purchases with the aldermen after a public meeting and that they knew how the funds would be used. He also said that he did not discuss the use of ARPA funds in a public meeting of the board of aldermen since it was not on the agenda. He also said he did not amend the budget to include the ARPA funds that the Town received since it was federal funds, "no one said anything about creating a budget for that money," and that "I only answer to the federal government on this here. I don't answer to nobody but the federal government."

Further, Mayor Ivory stated that the Town's contracted attorney, Pamela Breedlove, told him that he could not put the ARPA funds into the Town's yearly budget because it was not recurring. Ms. Breedlove told us she does not recall having a discussion with the Mayor or providing a written opinion regarding ARPA funds and the Town's budget. She said she did not speak with the mayor or clerk about amending the Town's budget for the receipt of ARPA funds. She also said she emailed the mayor and town clerk information from the Louisiana Municipal Association (LMA) and the federal government regarding ARPA funds.

### Used Vehicle Purchases

The Town purchased three used vehicles with its general fund from two dealerships, totaling \$50,000; one for the chief of police on September 30, 2021, and a truck for public works and a sedan for the mayor on November 1, 2021.<sup>E</sup> Mayor Ivory and Alderman Julius Pearson signed both checks. The chief of police

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<sup>D</sup> Ms. Brown told us the Mayor also wanted to use some of the ARPA funds for a well repair and a playground improvement.

<sup>E</sup> The police vehicle cost \$12,500, and the two town vehicles cost \$37,500.

told us he found all three vehicles by calling a few different dealers, but did not keep records of his phone calls or vehicle prices. State law<sup>9</sup> requires purchases over \$30,000 be publicly bid. State law<sup>10</sup> also provides an exception to the bidding requirement for law enforcement vehicles that cost less than \$20,000, but documentation of written specifications, quotations, and confirmation of accepted offers must be obtained and made part of the purchase file.

The minutes from the board of aldermen's meeting held on March 8, 2021, show that "A brief discussion on car leasing for the police department was conducted and all council members were in agreeance." However, the city ultimately purchased – not leased – a vehicle for the police department, and the Town's records contained no minutes or other documentation of any action taken by the board of aldermen or what they agreed to do.

A current alderman said the board, mayor, and clerk informally discussed purchasing vehicles before the Town received ARPA funds. A former alderman told us that the vehicles were included in the FY 2022 budget as a lease expense for \$10,000 per year for all three vehicles. However, the budget templates provided by Ms. Brown do not include lease expense in any of the three funds, and the Town could not provide documents to show the budget adoption process met the requirements of state law.<sup>1,2,3,4,5,6,7</sup>

### Salary Incentives

The mayor, town clerk, chief of police, board of aldermen, and three employees were paid an incentive in September 2021. The mayor, chief of police, town clerk, and board of aldermen received \$2,000 each from the general fund, and the three Town employees received either \$1,000 or \$2,000 from the utility revenue fund.

| <b>Salary Incentives Paid to Town Officials and Employees</b> |                      |                         |
|---|----------------------|-------------------------|
| <b>Position</b>   | <b>Fund</b>          | <b>Incentive Amount</b> |
| Mayor   | General Fund         | \$2,000                 |
| Town Clerk  | General Fund         | \$2,000                 |
| Chief of Police   | General Fund         | \$2,000                 |
| Alderman <sup>F</sup>   | General Fund         | \$10,000                |
| Water Employees <sup>G</sup>                                  | Utility Revenue Fund | \$4,000                 |
| <b>Total</b>  |                      | <b>\$20,000</b>         |

The Mayor told us each person who worked for the Town during the early COVID-19 period received the incentive, but we found no written policy to specify the amount of the incentive or who was eligible to receive it. The town clerk, one current alderman, and a former alderman also told us the recipient had to work during the COVID-19 pandemic to receive the incentive. The current alderman

<sup>F</sup> The Town has five aldermen who each received a \$2,000 incentive.

<sup>G</sup> Two water employees received a \$1,000 incentive, and one water employee received a \$2,000 incentive.

later told us there was no criteria to receive the incentive payment. The mayor later said the Town paid incentives to only current employees and public officials, regardless if the recipients worked during COVID-19. The Town's accounting records refer to the incentive payments as a "Covid Incentive."

Town records show two Town employees<sup>H</sup> and an alderman whose term began in September 2021 received the incentive. Mayor Ivory told us Town employees were paid the incentive because "they really didn't specify how long you had to work" to receive the incentive.

The U.S. Department of the Treasury's Final Rule (Final Rule) dictates and allows ARPA funds to be used for "premium pay" (up to \$13 per hour for employees performing essential work during the COVID-19 pandemic). However, the Town gave lump sums of either \$1,000 or \$2,000 to officials and employees, meaning it was not premium pay.

Ms. Brown told us the Town elected to use the ARPA funds as a replacement for lost revenue. The Final Rule specifies that this election allows the Town to use the funds for public safety, public works projects, environmental remediation, health services, and general government administration. Since the Town did not follow the guidelines for "premium pay" as set forth in the Final Rule, it appears that retroactive payments<sup>I</sup> were made to certain elected officials and employees.

Louisiana Attorney General's (AG) *Opinion 15-0130* provides that "...payment of a bonus as a reward for an employee's performance of his or her normal duties would be prohibited by La. Const. art. VII, § 14...." In addition, AG *Opinion 09-0260* states, in part, "...Paying an employee extra compensation in addition to what is owed to her for work that has been done in the past when the employer is under no legal obligation to do so is payment of a bonus. This office has consistently opined that the payment of a bonus, or any other gratuitous, unearned payment to public employees is prohibited..."

If the Town uses public funds to pay a bonus to its employees, it must consider if that bonus would be a prohibited donation by La. Const. art. VII, § 14. AG *Opinion 22-0027*, at p. 2, addresses prohibited donations and states, in part:

The Louisiana Supreme Court has held that a *prohibited donation* occurs "when public funds or property are gratuitously alienated." In light of the court's interpretation of this constitutional provision, this office has consistently opined that in order for the use of public funds to be permissible under the Constitution, the public entity must have the legal authority to make the expenditure and must show all of the

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<sup>H</sup> One Town employee who received the bonus did not receive any payments from February 17, 2020 to August 15, 2021. Another employee who received the bonus did not receive any payments from June 28, 2019 to June 23, 2021.

<sup>I</sup> Town officials and some employees received fixed amount COVID incentive payments of either \$2,000 or \$1,000.



following:

- (1) a public purpose of the expenditure or transfer that comports with the governmental purpose for which the public entity has legal authority to pursue;
- (2) that the expenditure or transfer, taken as a whole, does not appear to be gratuitous; and
- (3) that the public entity has a demonstrable, objective, and reasonable expectation of receiving something real and substantial in exchange for the expenditure or transfer of public funds.

The mayor also told us he discussed using ARPA funds with the aldermen after a public meeting and the board knew the funds would be used to pay officials and employees. State law<sup>1</sup> requires an annual budget for the general fund and each special revenue fund;<sup>J</sup> however, as discussed in the first finding, it does not appear the Town properly adopted a general fund budget and the minutes show the Town did not adopt any special revenue fund budgets. The budget templates provided by the Town Clerk do not address the salary incentives paid to Town elected officials and employees. State law<sup>11</sup> also requires the salaries of the mayor, board of aldermen, town clerk, and police chief to be set by ordinance. The Town's minutes do not include any discussion or approval of salary increases or an ordinance to authorize the payments.

One alderman and one former alderman<sup>K</sup> told us the board did not vote on the incentives paid to Town employees and officials. A second alderwoman told us the board did not vote on the incentives paid to Town employees and officials, and she was unaware of the salary incentives until she received her monthly check that included an additional \$2,000. A third alderwoman told us that the board, mayor, and clerk informally discussed the salary incentives before the Town received ARPA funds.

All incentives were paid by check from the general fund and utility revenue fund on September 30, 2021, and signed by Mayor Ivory and Alderman Julius Pearson. The Town's bank records show all the checks were negotiated. Neither the general fund nor the utility revenue fund was reimbursed for the salary incentives from the "CARES ACT FUNDING" bank account at June 30, 2022.

The act of the Mayor and Alderman Julius Pearson authorizing Town checks to purchase used vehicles without a competitive bid or authorization from the board of aldermen through an adopted budget and pay salary incentives that were unbudgeted and unauthorized by the board of aldermen may violate state law.<sup>2,9,11</sup>

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<sup>J</sup> Federal and/or state grants are commonly setup as a special revenue fund since the program rules for the grants are often more restrictive than the general fund.

<sup>K</sup> The former board member resigned in September 2021 and did not receive an incentive payment. A new alderman who took office in September 2021 received the incentive payment.

### **Part-Time Town Clerk Does Not Record Hours Worked**

**Town Clerk Rockettia Brown works part-time for the Town of Gibsland and full-time as the Town of Arcadia's clerk. According to the Town of Gibsland's QuickBooks (accounting software) records, Ms. Brown was paid for 80 hours of work bi-weekly (full-time) until February 4, 2019, when her hours were reduced to 45 hours bi-weekly (part-time). Ms. Brown's payroll records stopped showing the number of hours worked after August 19, 2019. Mayor Ivory did not set a part-time schedule for her and there is no record of hours she worked. Since the Mayor does not require Ms. Brown to work a specified number of hours or keep records of the hours she works, but authorizes her to receive the full budgeted amount, he may have violated the state constitution<sup>12</sup> and state law.<sup>14</sup>**

Ms. Brown started working for the Town of Gibsland as the full-time Town Clerk in 2014. Mayor Ivory and Ms. Brown both told us that Ms. Brown's role became part-time in 2019. The Town's QuickBooks records show she received \$1,080 bi-weekly (80 hours bi-weekly) until February 4, 2019, when her bi-weekly salary was reduced to \$607.50 (45 hours bi-weekly). Her pay changed again on August 19, 2019, to \$600 bi-weekly. It was at this time that her payroll records<sup>L</sup> stopped showing the number of hours worked during the pay periods. Ms. Brown also began working as the Town of Arcadia's full-time clerk in January 2019.

Despite QuickBooks records showing Ms. Brown's hours were reduced to 45 hours bi-weekly in February 2019, Ms. Brown was paid for 120 hours of sick and vacation leave in April and May 2019<sup>M</sup> in addition to her 45 hours of regular pay bi-weekly, meaning she was paid for 85 hours for each those three pay periods. Further, her pay stub on May 2, 2019, shows that she had 5.5 hours of available vacation leave. On May 16, 2019 (the next pay date), Ms. Brown's pay stub shows she had 24 hours of vacation leave available after taking 40 hours of vacation leave, indicating 58.5 hours of vacation leave was added to her vacation leave balance that she was not entitled to since she was part-time. Ms. Brown was not paid for the remaining 24 hours of vacation leave, but was paid for 34.5 hours of vacation leave (\$466) on her May 16, 2019 paycheck that she was not entitled to receive.

Mayor Ivory told us that as a part-time employee, the clerk does not receive benefits. The mayor told us that even if Ms. Brown was sick and not getting paid, she had her laptop at her home and worked from home. In a request for an audit extension to the Louisiana Legislative Auditor (LLA) dated December 15, 2021, Mayor Ivory stated that the town clerk was on sick leave for seven weeks; however, Ms. Brown's payroll records do not show a reduction in pay from June 11, 2020 through January 6, 2022.

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<sup>L</sup> The payroll records are from pay period August 19, 2019 through July 12, 2020.

<sup>M</sup> Per the Town's QuickBooks file, Ms. Brown was paid 40 hours of available sick leave on April 18, 2019, 40 hours of available vacation pay on May 2, 2019, and 40 hours of vacation pay on May 16, 2019.

Ms. Brown told us she does not have a specified schedule at the Town of Gibsland and works when the Mayor calls and asks her to, but is not required to record the hours she works or provide a record to the Town of hours she worked. She said she performs the work assigned by the Mayor while on her lunch break from her full-time Town Clerk position at the Town of Arcadia, in the evening, and on weekends. She also attends the Town of Gibsland's monthly board of aldermen meetings, takes notes at the meetings, and prepares the Town's minutes of the meetings. She said she also manages the Town's QuickBooks file, processes payroll, and writes checks for the Town. Ms. Brown estimated she works two hours per week on payroll and preparing checks, attends all meetings of the board of aldermen, and meets with Town citizens as necessary.

Mayor Ivory told us that, when he took office, he advertised the town clerk position for six months but received no applicants. He also said he spoke to the town's attorney, who told him that it was permissible to have Ms. Brown work part-time as the town clerk. We spoke to the town's contracted attorney, Ms. Breedlove, who agreed that she believed it was better for the Town to keep Ms. Brown as a part-time clerk since she was certified to be a clerk.<sup>N</sup>

Mayor Ivory also told us that the board of aldermen voted to keep Ms. Brown as a part-time clerk but did not specify her work hours. State law<sup>13</sup> designates the Mayor has the authority and responsibility to supervise and direct the administration and operation of all municipal departments, not the board of aldermen. Mayor Ivory stated that Ms. Brown does not keep timesheets, and she is available when he calls and comes to town hall to process payroll and attend board meetings. However, without a record of hours worked, the Mayor cannot demonstrate the hourly wage paid to Ms. Brown is reasonable and not gratuitous, nor can he demonstrate Ms. Brown was entitled to the incentive pay she received.

Since Mayor Ivory is responsible for supervising the Town Clerk, but does not require Ms. Brown to work a specified schedule and record the actual hours worked, the Mayor cannot demonstrate that Ms. Brown was paid a reasonable salary. The Mayor may have violated the state constitution's<sup>12</sup> prohibition against gratuitous donations and state law<sup>14</sup> that assigns him a personal obligation not to misuse Town funds.

### **Noncompliance with Louisiana Audit Law**

**The Town's last annual audit was for the fiscal year ended June 30, 2020. Mayor Ivory is responsible for ensuring the Town completes its annual audit of its financial statements and submits the audit to the LLA no later than six months after the end of the fiscal year. Since the Town did not complete its audit in a timely manner, Mayor Ivory may have violated state law.<sup>15,16</sup>**

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<sup>N</sup> The LMA told us that Ms. Brown received her Louisiana Certified Municipal Clerk (LCMC) certification on October 26, 2017.

The Town's audit for fiscal year ended June 30, 2021, was due to the LLA by December 31, 2021. The LLA received an extension request from Mayor Ivory<sup>o</sup> on December 16, 2021, highlighting the strain put on the Town due to the water clerk turnover, the town clerk being on leave for seven weeks, COVID-19, and the lack of full-time employees. LLA granted an extension until March 31, 2022; however, the Town's auditor told us on April 11, 2022, they still had not received the Town's accounting records.

On May 4, 2022, we asked the mayor and town clerk to provide the status of the Town's June 30, 2021 audit. The town clerk, Rockettia Brown, told us she was unaware that an extension was granted and did not hear anything back after mailing a request to LLA seeking an extension. Mayor Ivory told us that he filled out a form provided by the auditor to request an audit extension in December 2021. He stated he was not aware the extension was only until March 31, 2022.

On May 31, 2022, the Town's auditor told us his firm received the Town's accounting records on May 4, 2022, the same date we spoke to the mayor and town clerk about the status of the Town's annual audit, but were still waiting on additional needed information.

The Town has filed late audits with the LLA in fiscal years end June 30, 2019; June 30, 2020; and has not filed its June 30, 2021 audit as of this report.

| <b>Fiscal Year End</b> | <b>Due Date</b>   | <b>Issue Date</b>              |
|------------------------|-------------------|--------------------------------|
| June 30, 2019          | December 31, 2019 | December 23, 2020 <sup>P</sup> |
| June 30, 2020          | December 31, 2020 | August 11, 2021 <sup>P</sup>   |
| June 30, 2021          | December 31, 2021 | <i>Not completed</i>           |

State law<sup>16</sup> requires auditees who receive \$500,000 or more in revenues and other sources in any one fiscal year to be audited annually and that the annual audit report be provided to the LLA within six months of the end of the fiscal year. By failing to have the Town's audit completed within the specified time for the year ended June 30, 2021, Mayor Ivory may have violated state law.<sup>15,16</sup>

<sup>o</sup> Mayor Ivory was appointed mayor on September 10, 2018. Prior to this, Mayor Ivory was an alderman at the Town of Gibsland.

<sup>P</sup> The Town did not request an extension for fiscal years ended June 30, 2019 and June 30, 2020.

### **Municipality Improperly Classified as Town**

**The Town currently operates under the Lawrason Act (La. R.S. 33:321, *et seq.*) as a town and has five elected aldermen. Federal census data indicates that Gibsland has had fewer than 1,001 inhabitants since at least 2010. Based on this information, the Town should be classified as a village and have only three elected aldermen. Because the Town has had less than 1,001 inhabitants since at least 2010 and did not adopt a resolution requesting the governor to change its classification, the Town may have violated state law.<sup>17</sup>**

According to the last two decennial U.S. censuses, the Town had 773 residents in 2020 and 979 residents in 2010. State law<sup>18</sup> classifies municipalities with 1,000 or fewer inhabitants as villages. Because the Town has less than 1,001 inhabitants, state law<sup>17</sup> requires the Board to adopt a resolution requesting the governor to changes its classification to a village based on the Town's current population.

The Town currently operates as a Lawrason Act (La. R.S. 33:321, *et seq.*) town with five elected aldermen. If properly classified as a village, Gibsland should have only three elected aldermen. Because the Town has had less than 1,001 inhabitants since at least 2010 and did not adopt a resolution requesting the governor to change its classification, Town officials may have violated state law.<sup>17</sup>

### **Recommendations:**

We recommend the Town of Gibsland consult with legal counsel to determine the appropriate actions to take, including recovery of improper compensation to the mayor, board of aldermen, chief of police, town clerk, and employees for COVID incentives and to the town clerk for earning and using leave while in a part-time status. In addition, the Town should:

- (1) Adopt an annual budget for the general fund and each special revenue fund as required by the LGBA that includes the following:
  - a. A budget message signed by the budget preparer, which includes a summary description of the proposed financial plan, policies, and objectives, assumptions, budgetary basis, and a discussion of the most important features;
  - b. A statement for the general fund and each special revenue fund showing the estimated fund balances at the beginning of the year; estimates of all receipts and revenues to be received; revenues itemized by source; recommended expenditures itemized by agency, department, function, and character; other financing sources and uses by source and use; and the estimated fund balance at the end of the fiscal year;

- c. A proposed budget adoption instrument (ordinance) that defines the authority of the chief executive and administrative officers to make changes without approval of the board as well as those powers reserved solely to the governing authority;
  - d. The proposed budget must be made available for public inspection no later than 15 days prior to the beginning of the fiscal year (July 1);
  - e. All actions necessary to adopt, finalize, and implement the budget must be done in open meeting and completed before the end of the prior fiscal year; and
  - f. Certified copies of the budget and adoption instrument must be retained by the mayor or town clerk.
- (2) Implement policies and procedures to ensure board minutes are accurate and are thoroughly reviewed and approved by the board at public meetings;
  - (3) Ensure that copies of all adopted Town budgets (and supporting documents), minutes, and ordinances are retained in accordance with the public records law;
  - (4) Review with legal counsel all requirements of the LGBA and obtain the training needed to ensure consistent compliance with the LGBA;
  - (5) Maintain an up-to-date ordinance book and minutes of the meetings of the board of aldermen;
  - (6) Ensure that the municipal clerk prepares accurate and complete financial statements and budget comparisons of Town funds and presents those to the board of aldermen each month;
  - (7) Ensure all revenues and expenditures are properly budgeted in the correct fiscal year;
  - (8) Ensure all discussions and decisions pertaining to the Town's spending be made at public meetings and properly recorded into the monthly meeting minutes;
  - (9) Ensure appropriate Town officials sign monthly minutes at the time they are approved by the board of aldermen;
  - (10) Comply with provisions of the Louisiana Public Bid Law by ensuring that materials and supplies valued at over \$30,000 are properly advertised and let by contract to the lowest responsive bidder;

- (11) Comply with provisions of the Louisiana Public Bid Law by ensuring that documentation of written specifications, quotations, and confirmation of accepted offers be obtained and made part of the purchase file for vehicles purchased for conversion into law enforcement vehicles;
- (12) Comply with provisions of the Lawrason Act by ensuring that the salaries of the mayor, board of aldermen, town clerk, and chief of police are set by ordinance;
- (13) Ensure employee pay is commensurate with work performed and that work performed is properly reviewed;
- (14) Set a schedule for the town clerk and require accurate records of time be kept;
- (15) Recover funds paid to the town clerk for sick and vacation leave used while she was a part-time employee;
- (16) Take appropriate action to keep accounting records up-to-date and complete the required annual audit in a timely manner; and
- (17) Adopt a resolution requesting the governor change the Town's classification to a Village and send the resolution to the Governor's Office.





# EXHIBITS

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## Attachment A (From Town of Gibsland records)



The Town of Gibsland  
Regular Meeting Minutes  
May 17, 2021

The Mayor and Aldermen met at 5:00 p.m. in the Gibsland Town Hall. The following board members were present Alderman Julius Pearson, and Alderman Richard Rhodes. Alderwoman Debra Rushing and Alderman Gary Durham was absent.

Mayor Ivory called the meeting to order. The invocation was given by Alderman Durham and the pledge was recited in unison.

Motion by Rhodes to amend agenda to reflect open public hearing, second by Rhodes. Motion carried. 4 yays 1 absent.

Motion by D. Pearson to open public hearing, seconded by Rhodes. Motion carried.

Motion by J. Pearson to close public hearing, seconded by Rhodes Motion carried.

Motion by Rhodes to adopt agenda, seconded by J. Pearson. Motion carried.

Public comments: N/A

Council and Mayor Ivory discussed the necessary adjustment to amending the 2020-2021 Budget.

Council and Mayor Ivory discussed new 2021-2022 budget upgrades and adjustments.

Motion by D. Pearson to approve financial reports, seconded by J. Pearson. Motion carried.

Mayor Ivory gave an update on the Bluegoose bridge, dollar store, and audit.

Motion by D. Pearson to adjourn meeting, second by Rhodes, meeting adjourn at 6:22 p.m. Motion carried.

**Attachment A (continued)  
(From Town of Gibsland records)**



The Town of Gibsland

Regular Meeting Minutes

June 14, 2021

The Mayor and Aldermen met at 6:00 p.m. in the Gibsland Town Hall. The following board members were present Alderman Julius Pearson, and Alderman Richard Rhodes, Alderwoman Debra Rushing and Alderman Gary Durham.

Mayor Ivory called the meeting to order. The invocation was given by Alderman J. Pearson and the pledge was recited in unison.

Motion by Rhodes to adopt agenda, second by Durham. Motion carried.

Public comments: Ms. Blow inquired about the timeframe of the water bills. Meyer & Meyer explained the request qualification statement resolution and gave an update on the water repair process. Life Share representative gave a brief discussion on the upcoming blood drive.

Motion by Rhodes to table the amending of 2020-2021 budget till June 29, 2021, seconded by D. Pearson. Motion carried.

Motion by Rhodes to adopt 2021-2022 Budget, seconded by D. Pearson. Motion carried.

Motion by Rhodes to adopt Request Qualification Statements resolution, seconded by D. Pearson. Motion carried.

Mayor Ivory gave an update on the Bluegoose bridge.

Motion by Rhodes for approval of previous minutes, seconded by D. Pearson. Motion carried.

Motion by Rhodes to approve the financial statement, seconded by Durham. Motion carried.

The utility workers will be repairing three water leaks in the upcoming weeks.

Motion by Rhodes to adjourn meeting, second by Durham, meeting adjourn at 7:18 p.m. Motion carried.

**Attachment A (continued)  
(From Town of Gibsland records)**

**Town of Gibsland**



Regular Meeting Minutes

Of Monday, July 19, 2021

The Mayor and Aldermen met at 6:04 p.m. in the Gibsland Town Hall. The following Board Members present were: Alderman Julius Pearson, Alderman Gary Durham, Alderwoman Diana Pearson, and Mayor Ray Ivory Sr. Alderman Richard and Alderwoman Debra Rushing were absent. Mayor Ivory called the meeting to order.

The invocation was given by Durham and the Pledge of Allegiance was recited in unison.

Motion by J. Pearson to approve agenda, seconded by Durham, agenda approved.

Public comments: Citizen wanted update on dollar store, which they are still trying to finalize land.

Motion by J. Pearson to amend previous agenda to reflect ordinance 21-1 2021-2022 Budget, seconded by Durham motion carried.

Mayor Ivory gave an update on the American Rescue Relief Act.

The financial report was read including, water, sewer and the general fund. Motioned by J. Pearson to approve financial report, seconded by Durham.

Five water leaks was repaired to prior council meeting and two still remain.

Durham motioned for the meeting to adjourn; it was seconded by J. Pearson meeting was adjourned at 6:18 p.m. Motion carried.

Ray Ivory/Mayor      Rockettia Brown/Town Clerk

**Attachment B  
(From Town of Gibsland records)**

| <b>2022-2022 GENERAL FUND BUDGET</b> |                             |                      |
|--------------------------------------|-----------------------------|----------------------|
| <b>INCOME</b>                        |                             |                      |
| 1311                                 | GENERAL PROPERTY TAX        | \$ 35,180.62         |
| 1312                                 | SALES TAX                   | \$ 101,952.24        |
| 1313.1                               | BEER TAX                    | \$ 119.63            |
| 1313.3                               | FRANCHISE FEES              | \$ 40,175.58         |
| 1313.4                               | INSURANCE TAX               | \$ 14,588.14         |
| 1319.2                               | IRS REFUND                  | \$ 829.77            |
| 1321.2                               | OCCUPATIONAL LICENSE        | \$ 2,450.00          |
| 1321.3                               | BUILDING STRUCTURES & EQUIP | \$ 50.00             |
| 1321                                 | BUSINESS LICENSES & PERMIT  | \$ 100.00            |
| 1342.1                               | TRAFFIC FINES               | \$ 1,717.50          |
| <b>TOTAL INCOME</b>                  |                             | <b>\$ 197,163.48</b> |
| <b>EXPENSE</b>                       |                             |                      |
| 1410.2                               | CORONER EXPENSE             | \$ 900.00            |
| 1411.1                               | SALARIES COUNCIL            | \$ 14,200.00         |
| 1413.1                               | SALARIES MAYOR              | \$ 12,000.00         |
| 1415.1                               | SALARIES CLERK              | \$ 20,800.00         |
| 1415.3                               | AUDIT SERVICES              | \$ 22,000.00         |
| 1415.5                               | BANK CHARGES                | \$ 200.00            |
| 1415.9                               | PAYROLL TAXES               | \$ 3,500.00          |
| 1419.1                               | ADVERTISING                 | \$ 600.00            |
| 1419.2                               | ATTORNEY SERVICES           | \$ 2,000.00          |
| 1419.3                               | DUES & SUBSCRIPTION         | \$ 6,300.00          |
| 1419.4                               | TELEPHONE                   | \$ 3,300.00          |
| 1419.6                               | POSTAGE                     | \$ 500.00            |
| 1419.7                               | MAINTENANCE SUPPLIES        | \$ 150.00            |
| 1419.8                               | OFFICE SUPPLIES             | \$ 5,300.00          |
| 1419.9                               | UTILITIES                   | \$ 2,400.00          |
| 1419.91                              | CONTRACT SERVICES-CLEANING  | \$ 1,700.00          |
| 1491.92                              | PERMITS                     | \$ 900.00            |
| 1491.3                               | MAYOR GAS                   | \$ 1,500.00          |
| 1420.3                               | INSURANCE LIABILITY         | \$ 18,000.00         |
| 1421.3                               | SALARIES CHIEF              | \$ 31,200.00         |
| 1421.1                               | SALARIES OFFICERS           | \$ 26,000.00         |
| 1421.5                               | AUTO REPAIR & MAINTENANCE   | \$ 2,300.00          |
| 1421.6                               | FUEL POLICE                 | \$ 1,500.00          |
| 1421.7                               | POLICE TRAVEL & TRAINING    | \$ 1,200.00          |
| 1421.8                               | POLICE SUPPLIES             | \$ 2,100.00          |
| <b>TOTAL EXPENSES</b>                |                             | <b>\$ 180,550.00</b> |



## LEGAL PROVISIONS

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<sup>1</sup> **Louisiana Revised Statute (La. R.S.) 39:1305 (A)** states, "Each political subdivision shall cause to be prepared a comprehensive budget presenting a complete financial plan for each fiscal year for the general fund and each special revenue fund."

<sup>2</sup> **La. R.S. 39:1311 (C)** states, "The adopted budget and any duly authorized amendments required by this Section shall constitute the authority of the chief executive or administrative officers of the political subdivision to incur liabilities and authorize expenditures from the respective budgeted funds during the fiscal year."

<sup>3</sup> **La. R.S. 39:1305 (C)** states, in part, "The budget document setting forth the proposed financial plan for the general fund and each special revenue fund shall include the following: (1) A budget message signed by the budget preparer which shall include a summary description of the proposed financial plan, policies, and objectives, assumptions, budgetary basis, and a discussion of the most important features. (2)(a) A statement for the general fund and each special revenue fund showing the estimated fund balances at the beginning of the year; estimates of all receipts and revenues to be received; revenues itemized by source; recommended expenditures itemized by agency, department, function, and character; other financing sources and uses by source and use; and the estimated fund balance at the end of the fiscal year. Such statements shall also include a clearly presented side-by-side detailed comparison of such information for the current year, including the fund balances at the beginning of the year, year-to-date actual receipts and revenues received and estimates of all receipts and revenues to be received the remainder of the year; estimated and actual revenues itemized by source; year-to-date actual expenditures and estimates of all expenditures to be made the remainder of the year itemized by agency, department, function, and character; other financing sources and uses by source and use, both year-to-date actual and estimates for the remainder of the year; the year-to-date actual and estimated fund balances as of the end of the fiscal year; and the percentage change for each item of information..."

<sup>4</sup> **La. R.S. 39:1305 (D)** states, "A budget proposed for consideration by the governing authority shall be accompanied by a proposed budget adoption instrument. The budget adoption instrument for independently elected parish offices shall consist of a letter from the independently elected official authorizing the implementation of the adopted budget. The budget adoption instrument for any municipality, parish, school board, or special district shall be an appropriation ordinance, adoption resolution, or other legal instrument necessary to adopt and implement the budget document. The adoption instrument shall define the authority of the chief executive and administrative officers of the political subdivision to make changes within various budget classifications without approval by the governing authority, as well as those powers reserved solely to the governing authority."

<sup>5</sup> **La. R.S. 33:406 (A)(3)** states, in part, "Any act of the board which would provide for the appropriation of funds...shall be by ordinance..."

<sup>6</sup> **La. R.S. 39:1306 (A)** states, in part, "The proposed budget for political subdivisions with a governing authority including municipalities, parishes, school boards, and special districts shall be completed and submitted to the governing authority of that political subdivision and made available for public inspection as provided for in R.S. 39:1308 no later than fifteen days prior to the beginning of each fiscal year..."

<sup>7</sup> **La. R.S. 39:1309** states, in part, "(A) All action necessary to adopt and otherwise finalize and implement the budget for a fiscal year, including the adoption of any amendments to the proposed budget, shall be taken in open meeting and completed before the end of the prior fiscal year...(D) Upon adoption, certified copies of the budget and adoption instrument shall be transmitted to and retained by the chief executive or administrative officer..."

<sup>8</sup> **La. R.S. 33:406 (D)(1)** states, "The municipal clerk shall keep a book entitled "Ordinances, City (or Town, or Village) of ....." in which he shall file the original of every ordinance which has been

adopted by the board immediately after its passage and attach a note to the ordinance stating the date of its enactment and a reference to the book and page of the board's minutes containing the record of its adoption."

<sup>9</sup> **La. R.S. 38:2212.1 (A)(1)(a)** states, "All purchases of any materials or supplies exceeding the sum of thirty thousand dollars to be paid out of public funds shall be advertised and let by contract to the lowest responsible bidder who has bid according to the specifications as advertised, and no such purchase shall be made except as provided in this Part."

<sup>10</sup> **La. R.S. 38:2212.1 (2)(a)** states, "Any purchase by a local governmental unit of a used or new motor vehicle for conversion into a law enforcement vehicle, which purchase cost does not exceed the sum of twenty thousand dollars, shall not be subject to the threshold delineated in Paragraph (1) of this Subsection. Written specifications, quotations, and confirmation of accepted offers for such purchase shall be obtained and made a part of the purchase file. However, any such purchase which sum is in excess of twenty thousand dollars shall be advertised and let for bid under the procedures outlined by the provisions of this Section."

<sup>11</sup> **La. R.S. 33:404.1** states, in part, "The board of aldermen shall by ordinance fix the compensation of the mayor, aldermen, clerk, chief of police, and all other municipal officers. The board of aldermen may by ordinance increase or decrease their compensation and the compensation of any nonelected municipal officer and may increase the compensation of other elected officials..."

<sup>12</sup> **Louisiana Constitution Article 7 Section 14** states, in part, "Prohibited Uses. 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..."

<sup>13</sup> **La. R.S. 33:404** states, in part, "A. The mayor shall have the following powers, duties, and responsibilities: (1) To supervise and direct the administration and operation of all municipal departments, offices, and agencies, other than a police department with an elected chief of police, in conformity with ordinances adopted by the board of aldermen and with applicable provisions of state law... All administrative staff shall be subordinate to the mayor..."

<sup>14</sup> **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."

<sup>15</sup> **La. R.S. 24:513(A)(5)(a)(i)**, states, in part, "...Such audits shall be completed within six months of the close of the entity's fiscal year..."

<sup>16</sup> **La. R.S. 24:513 (J)(1)(c)(iv)**, states, "Any local auditee that receives five hundred thousand dollars or more in revenues and other sources in any one fiscal year shall be audited annually."

<sup>17</sup> **La. R.S. 33:342 (A)(1)** states, "Whenever a census taken by resolution of the board of aldermen of any municipality or a certified report from the federal Census Bureau shows that its population has increased or decreased so as to take the municipality out of its present municipal class, the board of aldermen shall adopt a resolution requesting the governor to change the classification of the municipality. The results of any census taken by resolution of the board of aldermen shall have been certified by the person authorized to take the census."

<sup>18</sup> **La. R.S. 33:341** states, "Municipal corporations shall be divided into three classes: cities, towns, and villages. Those having five thousand inhabitants or more are cities; those having less than five

thousand but more than one thousand inhabitants are towns; and those having one thousand or fewer inhabitants are villages.”





## **APPENDIX A**

---

Management's Response



**MAYOR**  
RAY IVORY SR.  
**CLERK**  
ROCKETTIA BROWN

**TOWN OF GIBSLAND**  
P.O. Box 309  
Gibbsland, LA 71028  
(318) 843-6141



**ALDERMAN:**  
JULIUS PEARSON  
GARY DURHAM  
TIMOTHY WALKER  
**ALDERWOMEN**  
DEBRA RUSHING  
DIANA PEARSON  
**WATER/SEWER**  
**OPERATOR**  
JOE SMITH

Dear Michael Waguespack,

Essential Workers defined: Workers who are essential to maintain critical infrastructure and continue critical services and function are likely at the highest risk for work-related exposure.

Initially, the Council (Town of Gibbsland), Staff, and I worked tirelessly to divert the Pandemic and all risks beginning in January 2020.

We worked within the community ensuring safety and preparing our Town with essential protection (resources, information, protective equipment) to protect the community and ourselves against COVID-19.

Despite the Pandemic and the urgent need for safety, The Town’s aged Water System required ‘around-the-clock monitoring. There was no downtime for anyone- Our Staff, Council, and myself were obligated to maintain the Town’s infrastructure and services.

The Essential Pay—This pay reflected the work done to maintain the operation of City Infrastructure & Maintaining the Safety of Our Citizens—We all placed our health and safety on the line to ensure what needs to be done.

The Base Pay at the time of the Pandemic was \$200 per Council, and \$300 per Mayor. The pay was not a concern but the safety of our Town. In spite of the pandemic, our involvement with the Town never ceased.

Procedure— The Town of Gibbsland followed other Municipalities on what was provided to their Essential Workers, including the Mayor & Council. **There was no clear guidance or understanding of guidelines. Note: Currently, there are still unclear guidelines on meanings.**

Ultimately, The Council, Staff, and I were at the forefront and elements of the Pandemic. We never deterred our efforts. Right now, we are still in the midst of the Pandemic.

We will continue to do what is necessary to protect our communities, infrastructure, and critical services as before- We will not deter from our responsibilities.

2463 MAIN STREET·P.O. BOX 30·GIBSLAND, LA 71028  
(318)843-6141—FAX (318)843-9409

Regards,  
Ray Ivory, Sr  
Mayor Town of Gibsland

2463 MAIN STREET·P.O. BOX 30·GIBSLAND, LA 71028  
(318)843-6141—FAX (318)843-9409

**MAYOR**  
RAY IVORY SR.  
**CLERK**  
ROCKETTIA BROWN

**TOWN OF GIBSLAND**  
**P.O. Box 309**  
**Gibsland, LA 71028**  
**(318) 843-6141**



**ALDERMAN:**  
JULIUS PEARSON  
GARY DURHAM  
TIMOTHY WALKER  
**ALDERWOMEN**  
DEBRA RUSHING  
DIANA PEARSON  
**WATER/SEWER**  
**OPERATOR**  
JOE SMITH

**Re: Rockettia Graham**

Dear Michael Waguespack,

This letter is to confirm that Rockettia Graham is in accordance with the Louisiana Municipal Association (LMA) & Pamela N. Breedlove (Town of Gibsland Attorney).

The Council (Town of Gibsland) agreed to a part-time basis per Rockettia Graham with w/non-specifics for her schedule or hours of work. She currently serves as a full-time Clerk with the Town of Arcadia & part-time Clerk for the Town of Gibsland as there was no conflict of interest.

Per Mayor O'landis & myself, the agreement deems beneficial to both Municipalities for shared resources, information, and infrastructure.

Hours of Communication-Rockettia and I spend immeasurable time communicating via phone and email regarding planning, best practices, and the overall best approach for the success of our Town. However, there is no way to keep track of time spent during calls and emails.

The vacation time in question was from previous accrued time as full-time employment. There was also time taken while working for the Town of Gibsland.

**January 2020- COVID -2 weeks**  
**September 2021- 6 weeks surgery**

Although Rockettia was on downtime, she continued to work from home paying bills and handling the Town's business. There was no downtime for the Town of Gibsland. Our services remained online, and the Town carried on as usual.

It should be noted that Rockettia is a vital element to the Town of Gibsland-She has earned a professional reputation and upholds the guidelines for which Our Town stands. Being said, it is my obligation to ensure that she remains with the Town of Gibsland.

2463 MAIN STREET·P.O. BOX 30·GIBSLAND, LA 71028  
(318)843-6141—FAX (318)843-9409

As Mayor, I will continue to uphold my duties and responsibilities INCLUDING ensuring that my OUR Staff & Council are treated lawfully & fairly within the guidelines of the Louisiana Municipal Association and our Town Attorney-Pamela Breedlove.

Warm regards,

Regards,  
Ray Ivory, Sr  
Mayor Town of Gibsland

2463 MAIN STREET·P.O. BOX 30·GIBSLAND, LA 71028  
(318)843-6141—FAX (318)843-9409



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§342. Change in classification of municipality; governor's proclamation; census not conclusive; judicial notice

A.(1) Whenever a census taken by resolution of the board of aldermen of any municipality or a certified report from the federal Census Bureau shows that its population has increased or decreased so as to take the municipality out of its present municipal class, the board of aldermen shall adopt a resolution requesting the governor to change the classification of the municipality. The results of any census taken by resolution of the board of aldermen shall have been certified by the person authorized to take the census.

(2) Notwithstanding the provisions of this Section and the provisions of R.S. 33:341, the governing authority of a municipality may elect not to change the classification of the municipality when a census shows that its population has increased by fewer than two hundred persons since the last decennial census, but such increase would change the municipality's classification from village to town. If the governing authority, by resolution, elects to retain its classification and not change the classification as otherwise required, the mayor shall transmit a copy of the resolution to the governor and to the secretary of state for recordation. Laws applicable to municipalities based upon their population shall be applicable to a municipality that elects not to change its classification as authorized in this Paragraph based upon its population and not its classification.

B. The mayor of the municipality shall transmit the resolution to the governor. The governor shall investigate the facts; in such investigation, the governor shall not be bound by the census submitted and, if he believes the findings are inaccurate, he may ascertain the facts in any manner he deems appropriate. If the governor finds that the municipality is wrongly classified, he shall issue a proclamation correctly classifying the municipality, and such proclamation shall be transmitted to the mayor of the municipality.

C. Upon receipt of the proclamation, the board of aldermen of the municipality shall adopt an ordinance changing the name of the municipality to reflect its new classification. A copy of the proclamation and the ordinance shall be transmitted to the secretary of state for recordation.

D. The courts shall take judicial notice of the class to which each municipality belongs.

Amended by Acts 1954, No. 46, §1; Acts 1986, No. 1076, §1, eff. Jan. 1, 1987; Acts 2011, No. 260, §1.

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Test

# Fw: 2018-2019 gibsland budget ordinance

**Eric Sloan** ESloan@la.gov  
to me

See attachment.

**Eric Sloan, CPA**  
Advisory Services Manager  
Louisiana Legislative Auditor  
P.O. Box 94397  
Baton Rouge, La 70804-9397  
Phone: 225-339-9850



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Forwarded by Eric Sloan@LA on 01/21/2021 10:55 AM

From: Tonya Wade <twade@auditor.la.gov>  
To: Eric Sloan <ESloan@LA.Louisiana.gov>  
Date: 01/27/2021 10:12 AM  
Subject: gibsland budget ordinance

Eric Sloan, CPA

JAN 21 2021

Thu, Jan 21, 2021, 10:59 AM



waiting on update of current count



**JOHN M. SCHRODER**

LOUISIANA STATE TREASURER

(225) 342-0010  
www.latreasury.com

P.O. Box 44154  
Baton Rouge, LA 70804

July 1, 2022

Honorable Ray Ivory  
Town of Gibsland  
1667 Main Street  
Gibsland, LA 71028

Dear Mayor Ivory:

Please disregard the previous population letter as the mail date was incorrect. Please accept this updated letter for your records.

Listed below is the July 1, 2021, population estimate as submitted to this office by the LSU AgCenter, Department of Agricultural Economics and Agribusiness and Dr. Troy C. Blanchard from the Department of Sociology.

The estimate is based on the written adjustments provided by the municipalities to the 2020 Federal Census count and will be used in accordance with the Statutes governing the distribution to municipalities for fiscal year 2022-23 (i.e. State Revenue Sharing, and Parish Transportation Program).

All municipal estimates were adjusted to align with the official April 1, 2020 US Census count. Adjustments to the census count for generating the July 1, 2021 estimates were based on a review of data provided from completed municipal questionnaires as a part of the Louisiana Population Estimates Program.

Should you wish to appeal the population figure for your municipality, as reported to us, you may file a petition for review with our office not later than July 27, 2022. The petition must include what you believe to be the population of your municipality and documentation to support your estimate.

MUNICIPALITY  
Gibsland

POPULATION

964

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If you have further questions, please contact Nicholas Boudreaux of this office at (225) 342-3553.

Sincerely,

John M. Schroder  
State Treasurer

JMS:nb

Waiting on update of Collected Count



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## JOHN M. SCHRODER

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LOUISIANA STATE TREASURER

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(225) 342-0010  
www.latreasury.com

P.O. Box 44154  
Baton Rouge, LA 70804

July 25, 2022

Honorable Ray Ivory  
Town of Gibsland  
1667 Main Street  
Gibsland, LA 71028

Dear Mayor Ivory:

In the letter from Louisiana Treasury dated July 1, 2022, there was a clerical error in the population estimate for your municipality as generated by the Louisiana Population Estimates Program (LAPOP).

Listed below is the corrected July 1, 2021, population estimate as submitted to this office by the LSU AgCenter, Department of Agricultural Economics and Agribusiness and Dr. Troy C. Blanchard from the Department of Sociology.

The July 1, 2021 estimate is based on the written adjustments provided by the municipalities to the 2020 Federal Census count and will be used in accordance with the Statutes governing the distribution to municipalities for fiscal year 2022-23 (i.e. State Revenue Sharing, and Parish Transportation Program).

All municipal estimates were adjusted to align with the official April 1, 2020 US Census count. Adjustments to the census count for generating the July 1, 2021 estimates were based on a review of data provided from those municipalities completing a municipal questionnaire as a part of the Louisiana Population Estimates Program.

Should you wish to appeal the July 1, 2021 population figure for your municipality, as reported to us, you may file a petition for review with our office not later than August 10, 2022. The petition must include what you believe to be the population of your municipality and documentation to support your estimate.

MUNICIPALITY  
Gibsland

POPULATION  
773 ?

If you have further questions, please contact Nicholas Boudreaux of this office at (225) 342-3553 or email at nboudreaux@treasury.la.gov.

Sincerely,

John M. Schroder  
State Treasurer

JMS:nb

Diana Nevels <diann@legis.la.gov>  
to me, gibslanclerk, walmichellethomas828

The following is the Best Practices we discussed

(See attached file: RS 33 342 Louisiana Laws - Louisiana State Legislature pdf)(See attached file: Reclassification pdf)(See attached file: Utility Fund Billings Collectors pdf)(See attached file: Payroll pdf)(See attached file: Open\_Meetings\_n\_Public\_Rec\_PV.pdf)(See attached file: Legal Guidance COVID-19 pdf)(See attached file: Financial Reporting Policy doc)(See attached file: Customer Utility Accounts Policy doc)(See attached file: Budgeting pdf)(See attached file: Best Practices - Disbursements ess doc)(See attached file: B. Reconciliations pdf)(See attached file: AUP2 - Purchasing P&P doc)(See attached file: ARPA-Powerpoint\_Presentation\_(A/it/)(D/)(Handouts) pdf)(See attached file: ARPA for Capital Region Planning Comm Dec 2021 v2 pbb)

**Brian Nevels**  
Advisory Staff Auditor  
Louisiana Legislative Auditor  
P.O. Box 94397  
Baton Rouge, LA 70804-9397  
Phone: 225-339-3800 ext 4101 | Fax: 225-339-3870



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14 Attachments • Scanned by Gmail

- Utility Fund Billing Collections
- Financial Reporting Policy
- Customer Utility Accounts Policy
- ARPA-Powerpoint Presentation (A/it/)(D/)(Handouts) pdf
- ARPA for Capital Region Planning Comm Dec 2021 v2 pbb
- Legal Guidance on COVID-19
- Open Meetings and Public Records Act

5/11/2022  
14

The following are the Best Practices we discussed

14 Attachments • Scanned by Gmail



pambredlove@bredlovefirm.com - [pambredlove@bredlovefirm.com](mailto:pambredlove@bredlovefirm.com)  
to: gabriel.chevalier@deloitte.com and Towna Steve

Wed, Aug 11, 2021, 9:47 PM

I was contacted by the auditors today regarding a complaint that was filed with the Louisiana Legislative Auditors Office and some of the information they obtained from the Town. As some of the information was inaccurate, I prepared the attached memo regarding Budgets and forms that can be used to assist the Town in the future to make sure we remain compliant with law. It is my understanding that the auditors will advise the Legislative Auditors Office of the Town's intent to follow these guidelines and that these guidelines are in accordance with the Louisiana Local Government Budget Act and the Public Records Law. I recommend that you share this memo and forms with your council so that all concerned can know what to expect and be on the same page.

If you have any questions, please contact me.

**Pamela N Bredlove**

Attorney-Negotiator

**Bredlove Law Firm**

P.O. Box 5567

Bossier City, LA 71113

Telephone: 119-423-0845

Facsimile: 119-553-1176

[www.bredlovefirm.com](http://www.bredlovefirm.com)

[pambredlove@bredlovefirm.com](mailto:pambredlove@bredlovefirm.com)

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6 Attachments • Scanned by Gmail

- ASSEMBLY ITEMS F...
- agenda meeting ...
- Budget Resolution...
- NOTICES FOR PU...
- ORDINANCE AME...
- ORDINANCE TO A...