

Dr. Daniel O. Kyle  
Legislative Auditor

-2-

March 17, 1997

4. Mr. Fred Morgan has reimbursed the Madison Parish Police Jury in full. He has stated that he will submit his own statement in response to the report.

The Police Jury will review its travel expense policy and provide for closer monitoring of travel expenses.

Mr. Guize will provide the police jury with additional documentation which he is attempting to locate. He has agreed to refund any amounts which he owes to the police jury.

Attempts will be made with Mr. Monte Williams to resolve his situation. He claims that travel expense documents which he gave to Jewel Claxton, former Secretary-Treasurer, have been lost or misplaced. He also claims that he has not submitted claims for travel reimbursement in some instances and that, in fact, the Police Jury owes him money. He has been requested to provide documentation in order to straighten out his expense records.

*Finding No. 3 - Police Jury Employees Paid For Discussed Leave.*

Ms. Iva Book has provided documentation which, on its face, suggests that she has four days accumulated sick leave, five days of annual leave carried over to 1997, and twenty-one days of annual leave applied toward retirement, rather than a deficit balance of seven days annual leave as reported in your preliminary report. A copy of Ms. Book's records is enclosed. Efforts will be made to verify the records; however, at the present time, the only records available are those kept by Ms. Book and those kept by Jewel Claxton, the former Secretary-Treasurer. We are at a loss as to how to resolve the conflict.

The paid leave granted Ms. Margaret Smith was an incorrect mistake. She has repaid the money to the Police Jury.

The Police Jury is aware that paying police jury employees for leave which they have not earned is a violation of Article 7, Sec. 14 of the Louisiana Constitution. Since the situation with Ms. Book is unresolved and the unearned leave pay was deducted from Ms. Smith's most paycheck, it is possible that no violation occurred.

The purchase of a time clock has been authorized. Proper use of the time clock should alleviate any future problems with time records.

I trust that this response is sufficient for the present time.

Sincerely,



Thomas J. Williams, President

---

# Background and Methodology

---

The Legislative Auditor received allegations indicating possible improper activities occurring at the Madison Parish Police Jury. These allegations concerned police juror travel advances and excessive amounts paid for the copying of jury minutes. We conducted our investigation to determine the propriety of these allegations.

Our procedures consisted of (1) interviewing employees and officials of the police jury; (2) interviewing other persons as appropriate; (3) examining selected documents and records of the police jury; (4) making inquiries and performing tests to the extent we considered necessary to achieve our purpose; and (5) reviewing applicable Louisiana laws.

The result of our investigation is the findings and recommendations presented herein.



DANIEL G. KYLE, CPA, CFE  
LEGISLATIVE AUDITOR

OFFICE OF  
LEGISLATIVE AUDITOR  
STATE OF LOUISIANA  
BAYOU BOULE, LOUISIANA 70004-1071

1000 HENRY THOMAS CENTER  
FIRST FLOOR SUITE 1001  
TELEPHONE: (504) 757-4800  
FACSIMILE: (504) 757-0890

March 27, 1997

**MR. THOMAS J. "JOE" WILLIAMS, PRESIDENT  
MADISON PARISH POLICE JURY**  
Tulalala, Louisiana

Transmitted herewith is our investigative report on the Madison Parish Police Jury. Our examination was conducted in accordance with Title 24 of the Louisiana Revised Statutes and was performed to determine the propriety of certain allegations received by this office.

This report presents our findings and recommendations, as well as the responses of the Madison Parish Police Jury. Copies of this report have been delivered to the Honorable James D. "Buddy" Caldwell, District Attorney for the Sixth Judicial District of Louisiana, and others as required by state law.

Respectfully submitted,

Daniel G. Kyle, CPA, CFE  
Legislative Auditor

APB/ka

000000

---

# Executive Summary

---

## Investigative Audit Report Madison Parish Police Jury

The following summarizes the findings and recommendations that resulted from this investigation. Detailed information relating to the findings and recommendations may be found at the page number indicated.

---

### Police Juror Received Travel Advance for Trip He Did Not Take

(Page 3)

**Finding:** Mr. Danny Guice received a \$300 travel advance for a conference that he did not attend. In addition, Mr. Guice received \$1,200 for a conference he may not have attended.

**Recommendation:** The District Attorney for the Sixth Judicial District of Louisiana should review this information and take appropriate legal action, to include seeking restitution.

**Management's Response:** Mr. Danny Guice repaid the police jury on February 28, 1997, for the \$300 travel advance he received in February 1996, for a conference he did not attend. He has also shown evidence that he did attend the NACO Conference in Atlanta in July 1995.

The police jury will review its travel expense policy and provide for closer monitoring of travel expenses.

---

### Police Jurors Fail to Repay Unspent Travel Advances

(Page 3)

**Finding:** Police Jurors Danny Guice, Moses Williams, and Thomas J. Williams received travel advances to attend state and national conferences. Upon returning from these conferences, the jurors failed to submit receipts supporting their expenses and

---

**Madison Parish Police Jury**

March 27, 1997



**Investigative Audit  
Office of the Legislative Auditor  
State of Louisiana**

**Daniel G. Kyle, Ph.D., CPA, CFE  
Legislative Auditor**

reimburse the police jury for unexpended funds. Police Jury member Fred Morgan also received travel advances. Although Mr. Morgan submitted receipts supporting his expenses, he failed to reimburse the police jury in a timely manner.

**Recommendation:** The Madison Parish Police Jury should implement written travel policies providing for the proper use of parish funds. These policies should provide specific amounts and purposes for which funds may be used and/or reimbursed. Procedures for travel advances should be implemented requiring that all advances be reconciled in a timely manner after the travel and any balance repaid to the police jury. In addition, the District Attorney for the Sixth Judicial District of Louisiana should review this information and take appropriate legal action, to include seeking restitution.

**Management's Response:** Mr. Danny Choix has agreed to repay the funds for which he is responsible. Mr. Thomas J. Williams has reimbursed the Madison Parish Police Jury in full. Mr. Moses Williams maintains that he does not owe the police jury any money. Mr. Fred Morgan has reimbursed the Madison Parish Police Jury in full.

The police jury will review its travel expense policy and provide for closer monitoring of travel expenses.

Mr. Fred C. Morgan submitted his response which is attached as Attachment I.

---

#### Police Jury Employees Paid for Unearned Leave

(Page 6)

**Finding:** The Madison Parish Police Jury allowed Ms. Eva Book and Ms. Margaret Smith, police jury employees, to take paid leave that they had not earned in possible violation of Article 7, Section 14 of the Louisiana Constitution.

**Recommendation:** The Madison Parish Police Jury should comply with the Louisiana Constitution and the police jury leave policies.

**Management's Response:** Ms. Eva Book has provided documentation which, on its face, suggests that she has four days accumulated sick leave, five days of annual leave carried over to 1997, and 21 days of annual leave applied toward retirement, rather than a deficit

---

# Legal Provisions

---

The following legal provisions are referred to in the Findings and Recommendations section of this report:

**LSA-R.S. 14:67** provides that theft is the misappropriation or taking of anything of value which belongs to another, either without the consent of the other to the misappropriation or taking, or by means of fraudulent conduct, practices or representations. An intent to deprive the other permanently of whatever may be the subject of the misappropriation is essential.

**LSA-R.S. 14:68** provides that unauthorized use of a movable is the intentional taking or use of a movable which belongs to another, with or without the other's consent, or by means of fraudulent conduct, practices, or representations, but without any intention to deprive the other of the movable permanently.

**LSA-R.S. 14:134** provides, in part, that malfeasance in office is committed when any public officer or public employee shall (1) intentionally refuse or fail to perform any duty lawfully required of him, as such officer or employee; (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.

**LSA-R.S. 42:040(A)** provides that 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. The breach of an obligation established under this Section gives rise to an action in favor of the public entity for the recovery of any such funds, property, or other things of value and for any other damages resulting from the breach.

Article 7, Section 14 of the Louisiana Constitution provides that except as otherwise provided by this constitution, the funds, credits, 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.

balance of 7 days annual leave as reported in your preliminary audit.

The paid leave granted Ms. Margaret Smith was an honest mistake. She has repaid the money to the police jury.

The police jury is aware that paying police jury employees for leave which they have not earned is a violation of Article 3, Section 14 of the Louisiana Constitution. Since the situation with Ms. Eva Book is unresolved and the unearned leave pay was deducted from Ms. Margaret Smith's next paycheck, it is possible that no violation occurred.

---



**LEGISLATIVE AUDIT ADVISORY COUNCIL**

**MEMBERS**

**Representative Francis C. Thompson, Chairman**  
**Senator Ronald C. Bean, Vice Chairman**

**Senator Robert J. Barham**  
**Senator Wilson E. Fields**  
**Senator Thomas A. Greene**  
**Senator Craig F. Ransaw**

**Representative F. Charles McMinn, Jr.**  
**Representative Edwin R. Murray**  
**Representative Warren J. Yelke, Jr.**  
**Representative David Viter**

**LEGISLATIVE AUDITOR**

**David G. Kyle, Ph.D., CPA, CFE**

**DIRECTOR OF INVESTIGATIVE AUDIT**

**Allen F. Brown, CPA, CFE**

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the State Range Office of the Legislative Auditor and at the office of the parish clerk of court.

---

# Table of Contents

---

Legislative Auditor's Transmittal Letter .....	ii
Executive Summary .....	iii
Background and Methodology .....	iv
	<b>Page</b>
<b>Findings and Recommendations:</b>	
Police Juries Received Travel Advances for Trip He Did Not Take .....	1
Police Juries Fail to Repay Unspent Travel Advances .....	2
Police Jury Employees Paid for Unearned Leave .....	5
Attachment I .....	Management's Responses
Attachment II .....	Legal Provisions

---

# Findings and Recommendations

---

---

## POLICE JUROR RECEIVED TRAVEL ADVANCE FOR TRIP HE DID NOT TAKE

Mr. Danny Guice received a \$500 travel advance for a conference that he did not attend. In addition, Mr. Guice received \$1,200 for a conference he may not have attended.

In February 1996, Mr. Guice received a \$500 travel advance to attend the Louisiana Police Jury Association annual conference in Monroe, Louisiana. Mr. Guice agreed that while he kept the \$500, he did not attend the conference.

Mr. Guice received a \$1,200 travel advance on July 20, 1995, to attend a National Association of Counties (NACCO) conference in Atlanta, Georgia. However, NACCO listed Mr. Guice as a no-show and a NACCO official stated that Mr. Guice did not pick up his registration packet or his attendance badge. Mr. Guice stated that he did attend the conference in Atlanta, but left the five-day conference three days early. Mr. Guice explained that he brought four family members with him and stayed at the same hotel as the conference. In February 1996, Mr. Guice provided \$1,035 in receipts for travel to Atlanta. Mr. Guice failed to repay the remaining \$165.

Mr. Guice has agreed to repay any funds for which he is responsible. He stated that he did not repay the money to the police jury because he did not want the auditors to think he was trying to cover anything up.

The above actions indicate possible violations of the following Louisiana laws:

- R.S. 54:67, "Theft"
- R.S. 34:68, "Unauthorized Use of a Movable"
- R.S. 14:134, "Malfeasance in Office"
- R.S. 42:1461, "Obligation Not to Misappropriate"

The District Attorney for the Sixth Judicial District of Louisiana should review this information and take appropriate legal action, to include seeking restitution.

---

---

**POLICE JURORS FAIL TO REPAY UNSPENT TRAVEL ADVANCES**

Police Jurors Danny Guice, Moses Williams, and Thomas J. Williams received travel advances to attend state and national conferences. Upon returning from these conferences, the jurors failed to submit receipts supporting their expenses and reimburse the police jury for unexpended funds. Police Juror Fred Morgan also received travel advances. Though Mr. Morgan submitted receipts supporting his expenses, he failed to reimburse the police jury in a timely manner.

Madison Parish police jurors receive travel advances to attend state and national conferences. While the police jury does not have written policies regarding the treatment of travel advances, the jurors explained that they receive travel advances to attend these conferences, and when they return, they submit receipts documenting their expenses and repay any unspent money. The police jury does have a written policy concerning reimbursement of travel expenses. The written policy provides that expenses are reimbursed only by presentation of a receipt.

The police jury records indicate that police jurors received travel advances and failed to submit receipts and repay any unspent funds.

**Police Juror Danny Guice**

- In February 1994, Mr. Guice received a \$500 travel advance; however, he failed to submit supporting receipts and did not repay unspent funds.
- In July 1994, Mr. Guice received an \$800 advance. Mr. Guice submitted receipts totaling \$445 in February 1995, but never repaid the remaining \$355.
- In February 1995, Mr. Guice received an advance of \$600 for which he submitted receipts for \$481; however, he failed to repay the remaining \$119.

Mr. Guice has agreed to repay any funds for which he is responsible.

**Police Juror Thomas J. Williams**

As of November 29, 1996, Mr. Thomas Williams had provided the police jury with receipts totaling \$212 to support \$2,000 of travel advances received since February 1994. During our investigation, Mr. Thomas Williams provided additional receipts and reimbursed the police jury as follows:

- On February 22, 1994, Mr. Thomas Williams received a \$600 travel advance to attend a conference in Alexandria, Louisiana, but failed to submit receipts or repay unspent funds. Mr. Thomas Williams stated that he attended the conference, but he had to leave after the first day for personal reasons. After we discussed this issue with Mr. Thomas Williams on January 9, 1997, he submitted receipts supporting expenses of \$234 relating to this trip and reimbursed the police jury \$366.
- On July 28, 1994, Mr. Thomas Williams received an \$800 travel advance to attend a NACCO conference in Las Vegas, Nevada. Mr. Williams initially submitted receipts totaling \$212 but did not repay the remaining \$588. After speaking with Mr. Thomas Williams on January 9, 1997, he provided additional receipts supporting his travel expenses. These receipts along with the original receipts submitted totaled \$600. Mr. Thomas Williams subsequently reimbursed the police jury \$200 relating to this trip.
- On February 23, 1995, Mr. Thomas Williams received \$600 to attend a conference in Lafayette, Louisiana, but did not provide any receipts supporting his use of the funds. On January 9, 1997, Mr. Williams submitted receipts relating to this trip totaling \$375 and reimbursed the police jury \$225.

#### Police Juror Moses Williams

- On February 22, 1994, Mr. Moses Williams received a \$400 travel advance to attend a conference in Alexandria, Louisiana. Mr. Moses Williams turned in \$400 in receipts but has not repaid the remaining \$300. Mr. Moses Williams stated that he believed that the office staff did not prepare his travel document correctly. Mr. Williams does not believe he owes the police jury any money.
- Mr. Moses Williams also received travel advances of \$800 in July 1994, \$500 in February 1996, and \$150 in August 1996 for which he failed to submit supporting receipts or reimburse amounts not used for police jury business. After discussing this matter with Mr. Moses Williams, he submitted receipts totaling \$231 that related to the February 1996 advance. Mr. Moses Williams has not provided us with any documentation relating to the remaining \$1,229 nor has he repaid this money to the police jury. Mr. Moses Williams stated that his receipts must have been misplaced by office employees.

#### Police Juror Fred Morgan

At the start of our investigation, Police Juror Fred Morgan expressed concern that police jurors (including himself) were not repaying unspent travel advances in a timely manner. Mr. Morgan also received travel advances and although he submitted receipts, Mr. Morgan did not reimburse the police jury for unspent funds in a timely manner.

- On February 22, 1994, Mr. Morgan received a travel advance for \$600 to attend a Louisiana Police Jury Association Conference in Alexandria, Louisiana. Upon his return, Mr. Morgan submitted \$254 in receipts, and kept \$346. Mr. Morgan retained this money until August 18, 1994. At this time, he had the \$246 deducted from his payroll check.
- On July 28, 1994, Mr. Morgan received \$800 to attend a NACJO conference in Las Vegas, Nevada. Upon his return from the conference, he submitted receipts totaling \$699. Mr. Morgan retained the excess \$101. In addition, Mr. Morgan's travel sheet indicates that he owed the police jury \$464 for his spouse's airline ticket. Mr. Morgan retained this \$766 (\$101 + \$464) until March 19, 1995.
- On February 13, 1995, Mr. Morgan received a \$400 travel advance to attend the Louisiana Police Jury Association Conference in Lafayette, Louisiana. Upon his return, Mr. Morgan completed an expense account statement indicating total expenses of \$285. A memo attached to the statement indicated that he was missing receipts for \$65 in meals and \$150 used for dues. Mr. Morgan retained the excess \$65 until he repaid it on March 19, 1995.

Mr. Morgan explained that he submitted all of his receipts to Ms. Claxton, the former secretary-treasurer, however, she was late preparing his travel sheet. Later, he took his travel sheets to Mr. Bosk who reconciled his advances and receipts and he refunded all of the unspent funds.

By not repaying unspent travel advance funds in a timely manner, police jurors may have violated the following Louisiana laws:

- R.S. 14:134, "Malfeasance in Office"
- R.S. 42:1461, "Obligation Not to Misappropriate"

The Madison Parish Police Jury should implement written travel policies providing for the proper use of parish funds. These policies should provide specific amounts and purposes for which funds may be used and/or reimbursed. Procedures for travel advances should be implemented requiring that all advances be reconciled in a timely manner after the travel and any balance repaid to the police jury. In addition, the District Attorney for the Sixth Judicial District of Louisiana should review this information and take appropriate legal action, to include seeking restitution.

---

---

**POLICE JURY EMPLOYEES PAID FOR  
UNEARNED LEAVE**

The Madison Parish Police Jury allowed Ms. Eva Book and Ms. Margaret Smith, police jury employees, to take paid leave which they had not earned in possible violation of Article 7, Section 14 of the Louisiana Constitution.

During 1995, Ms. Eva Book, assistant secretary-treasurer, earned 32 days of paid leave (10 vacation and 12 sick). However, the police jury allowed her to take off 44 days of paid leave, thereby advancing 12 days in excess of that earned. During 1996, Ms. Book earned 27 days of paid leave (15 vacation and 12 sick). To reduce Ms. Book's balance of unearned, paid leave taken, the police jury applied Ms. Book's 1996 annual leave of 15 days toward the deficient balance. No arrangement has been made for the remaining 7 days.

In November 1996, the police jury allowed Ms. Margaret Smith, secretary-treasurer of the police jury, to take four days of emergency leave with pay after only three and a half weeks of employment. The Madison Parish Police Jury policy manual provides that employees will not accumulate any annual or sick leave until they complete a probationary period of six months.

Ms. Smith stated that she was hired for a two-year appointment and not to a six-month probationary period. She added that it was her understanding that she would receive full benefits upon her hire date. The police jurors explained that Ms. Smith was hired for a two-year appointment and received full benefits upon her hire date. The police jury policy manual addresses the two-year appointment of a secretary-treasurer; however, there are no specifications that the secretary-treasurer receives full benefits commencing with this person's hire date.

The Civil Assistant District Attorney opined in a legal opinion dated November 26, 1996, that according to police jury policy, Ms. Smith was not entitled to the leave she received. He further opined Ms. Smith should either repay the amount or have it deducted from her check. Ms. Smith has since repaid the money.

In these two instances, the Madison Parish Police Jury advanced leave to their employees when the employees were not entitled to paid leave. Article 7, Section 14 of the Louisiana Constitution provides that the funds of the police jury should not be loaned, pledged, or donated to or for any person. By paying police jury employees for leave which they have not earned, the Madison Parish Police Jury may have violated this provision of the constitution.

The Madison Parish Police Jury should comply with the Louisiana Constitution and the police jury leave policies.

# MADISON PARISH POLICE JURY

COURTHOUSE BUILDING  
TALLAHAM, LOUISIANA 71282



March 17, 1997

THOMAS J. WILLIAMS  
District 1  
FRANK MORGAN  
District 2  
THOMAS J. WILLIAMS  
District 3  
MORRIS WILLIAMS, JR.  
President  
District 4  
DANIEL G. KYLE  
District 5

Dr. Daniel G. Kyle  
Legislative Auditor  
Post Office Box 90390  
Baton Rouge, Louisiana, Louisiana 70804-9397

RE: Investigative Audit Report  
Madison Parish Police Jury

Dear Dr. Kyle:

This letter is in response to the preliminary audit report which you discussed with the undersigned on March 5, 1997. In attendance were Darryl Purpus and Jeff Matthews of your office; James D. Caldwell, District Attorney; Michael E. Lassus, Civil Assistant (District Attorney); Margaret Smith, Secretary-Treasurer of the Madison Parish Police Jury; Fred Morgan, Police Jury; and myself, Thomas J. Williams, President of the Madison Parish Police Jury. You have requested a response from management prior to March 18, 1997. Since your report is not yet public record and the entire Police Jury has not brought the matter up at a public meeting, I am responding as President of the Madison Parish Police Jury, based on information I have received since the March 5, 1997, meeting. Nothing herein is to be construed as the official position of the Madison Parish Police Jury.

*Finding No. 1 - Police Jury Danny Guico Received Travel Advances For Trips He Did Not Take.*

Mr. Guico repaid the Police Jury on February 28, 1996, for the \$208.00 travel advances he received in February, 1996, for a conference he did not attend. He has also shown evidence that he did attend the NAACP Conference in Atlanta in July, 1995.

The Police Jury will review its travel expense policy and provide for closer monitoring of travel expenses.

*Finding No. 2 - Police Jurors Failed To Repay Unpaid Travel Advances.*

1. Mr. Guico has agreed to repay the funds for which he is responsible.
2. Mr. Thomas J. Williams has reimbursed the Madison Parish Police Jury in full.
3. Mr. Morris Williams maintains that he does not owe the Police Jury any money.

447  
17  
1997  
MAR 18 10 11 AM  
FBI - BATON ROUGE



# MADISON PARISH POLICE JURY

Coliseum Building  
TALLAH, LOUISIANA 71282



Mayor William  
Garrison 1  
Vice Mayor  
Garrison 2  
Thomas J. Myrland  
Garrison 3  
Major William, Sr.  
Pascadow  
Garrison 4  
Owen, Sr., Const  
Garrison 5

March 19, 1967

Dr. Daniel S. Kyle  
Legislative Auditor  
P. O. Box 84387  
Baton Rouge, LA 70804-8387

Dear Dr. Kyle:

For the Investigative Audit received from you on March 10, 1967, I would like to take this opportunity to respond to those sections citing me for failure to reimburse the Madison Parish Police Jury in a timely manner for travel expenses. (See Executive Summary; page viii and Findings and Recommendations; page 4). Although it is duly noted that I made every effort to clear the matter of my outstanding balance at the appropriate time, and that I did, in a timely fashion, submit receipts for expenses upon my return from each police jury conference, I find the citing both unfairly critical and unnecessary. Allow me to address this issue.

First, please note that it is documented that I have cleared all accounts owed to the Madison Parish Police Jury. In addressing the time that it took to clear these outstanding balances, I feel it necessary to point out that I made numerous attempts to do just that. Repeatedly, I requested Mrs. Jewel Claxton, Secretary-Treasurer of the Madison Parish Police Jury to reconcile my travel sheets. As you remember, I informed past auditors of the problems I had incurred in the frustrating delay on Mrs. Claxton's part and expressed my concern regarding the unpaid balances. Since an audit was by this time underway, the auditors advised me to hold off saying that trying to reconcile my expenses might cause a "red flag" to distort their proceedings. I, of course, did not wish to create any problems since, after all, I was the juror most eager to initiate this investigation. I do realize that a host of shortcomings will be blamed on Mrs. Claxton, whose original actions present her as a ready target. But I assure you this is not an attempt to find a scapegoat. In regard to the amount of time that it took to clear the balance I owe the Madison Parish Police Jury,

I must stress again that the time factor was totally beyond my control. Even though I submitted my receipts promptly, the ultimate time of settlement was controlled entirely by Mrs. Claxton, and to a much lesser degree, your office. There was absolutely nothing more I could have done to expedite the process, given the many problems in our office, problems of which you are fully cognizant.

If there was any wrongdoing on my part, I see this only as my putting undeserved trust in the Secretary-Treasurer who assured me the matter was being handled in the correct manner. When I began to doubt the credibility of Mrs. Claxton, I took it upon myself to take my file of expenses and give it to Mrs. Eva Hook, Assistant Secretary. When Mrs. Hook recommended my expenses, I paid all money owed the Madison Parish Police Jury there on the spot.

For the record, I would like to state that I am, indeed, insulted that I would be cited for a problem totally out of my control. I believe I can say with accuracy that I was of great help to your office in bringing to light the malfeasance in our office. I feel it is very unjust to CRITICIZE anyone who is a victim of the problem in our office by implying that he was part of the problem. I feel an apology is in order and the immediate removal of any mention of my expenses from the Legislative Audit report is warranted.

Sincerely,



Fred C. Hodges  
Vice President  
Madison Parish Police Jury

FCM:ash

**Attachment II**  
**Legal Provisions**

# STATE OF LOUISIANA LEGISLATIVE AUDITOR

Madison Parish Police Jury  
Tulalahe, Louisiana

March 27, 1987



*Investigative Audit*

---

---

*Daniel G. Kyle, Ph.D., CPA, CFE*  
*Legislative Auditor*

**Attachment I**  
**Management's Responses**