



LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

October 16, 2013

Mr. Marvis Chance, Executive Director  
and Board Members  
Vernon Parish Council on Aging, Inc.  
200 North 3<sup>rd</sup> Street  
Leesville, Louisiana 71446

Dear Mr. Chance:

As you are aware, my Investigative Audit Services staff visited the Vernon Parish Council on Aging, Inc. (Council) to assess certain financial matters of the Council. My staff completed their assessment and recently discussed their findings and recommendations with you and certain members of your staff. This letter briefly summarizes the results of our work. We stress the importance of addressing these issues and encourage you to consider our recommendations as you work to resolve the following:

### **Ethics - Nepotism**

**Contrary to the state ethics law, in 2006, Council Executive Director Marvis Chance hired his daughter, Ms. Lila Abshier, as a part-time Council employee. In 2009, Mr. Chance promoted her to the full-time position of Chief Financial Officer.** Louisiana Revised Statute (La. R.S.) 42:1119 provides, in part, that no member of the immediate family of an agency head shall be employed in his agency. La. R.S. 42:1102(13) provides, in part, that “immediate family” includes the children of the public servant. Because La. R.S. 42:1119 prohibits immediate family members of an agency head from being employed in his agency, Mr. Chance and Ms. Abshier may be in violation of the state’s ethics law.

### **Ethics - Prohibited Contractual Arrangements**

**In addition to receiving their regular payroll, certain employees of the Council received additional compensation as independent contractors, an arrangement that may be in violation of the state’s ethics law. Furthermore, the Council did not withhold employment taxes nor did it include the additional compensation in the employees’ wages or report the contract labor payments to the Internal Revenue Service (IRS).** La. R.S. 42:1113 provides, in part, that no public servant shall bid on or enter into any contract,

Mr. Marvis Chance, Executive Director  
and Board Members  
Vernon Parish Council on Aging, Inc.  
October 16, 2013  
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subcontract, or other transaction that is under the supervision or jurisdiction of the agency of such public servant.

The Council appears to have engaged in prohibited transactions with the following three employees by also paying them as contract labor:

1. The Council paid Mr. Torry Grose, part-time office assistant, \$62,111 of additional compensation as contract labor for janitorial and transportation (driving) services from June 30, 2010, to June 26, 2013.
2. The Council paid Mr. Cecil Corley, full-time Transit Director, \$5,139 of additional compensation as contract labor for performing vehicle repair services from June 30, 2010, to March 19, 2013.
3. The Council paid Ms. Alida Chance, full-time Transit Office Manager, \$1,598 of additional compensation as contract labor for performing vehicle washing services from March 8, 2011, to August 9, 2012. It should also be noted that Ms. Chance is not an immediate family member of Marvis Chance.

Because the Council entered into these transactions with its employees, it appears that Council management and these employees may have violated the state's ethics law.

We recommend that the Council consult with legal counsel and the Louisiana Board of Ethics regarding the legality of employment of the executive director's daughter and the transactions it engaged in with employees (contract labor payments). A copy of this letter has been forwarded to the Louisiana Board of Ethics. If you have any questions about our assessment, please call Greg Clapinski or Kimberley Jones at 225-339-3800.

Sincerely,



Daryl G. Purpera, CPA, CFE  
Legislative Auditor

DGP/ch

## APPENDIX A

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### Management's Response

**"Improving the quality of life for the seniors of Vernon Parish"**

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September 03, 2013

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

Dear Mr. Purpera:

I am writing in response to the letter dated August 21, 2013, written by Mr. Eric S. Sloan, CPA. In this letter I am accused of nepotism in the hiring of my daughter Ms. Lila Abshier. Ms. Abshier was hired in July 2006, in a part-time capacity as a Transportation Clerk under the supervision of Mr. Cecil Corley, Transit Director, who referred Ms. Abshier, [see Attachment F]. She remained in this position until March 17, 2009 when I asked the VCoA Board of Directors if they would allow her to assume the position of Financial Officer which had been held by Ms. Connie Hale, who resigned that position due to ill health and mismanagement. She moved into the Transportation Section at her own request. Unfortunately the minutes from that meeting held on March 17, 2009, [see Attachment B] have been removed from the VCoA Board archives. As you can see upon inspection of Attachment B, all other business conducted during this regularly scheduled meeting is present except the minutes of the meeting which was maintained in my office which was entered illegally without my permission while I was on vacation during the early part of November, 2008 by three staff members. I was given permission by a unanimous vote by the board members present to promote Ms. Abshier into this position. This point is substantiated by the minutes of the regularly scheduled meeting for June 30, 2009, when I asked the board to allow Ms. Abshier to be allowed to co-sign checks due to the problem of finding the two members who were on the signature card at Merchants & Farmers Bank located in Leesville, Louisiana, in a timely manner. This need was reinforced especially during the summer and on holidays. The two board members also on the signature card were Mr. Eugene Cavanaugh the VCoA board Vice-President and Mrs. Ruth Dixon the VCoA Treasurer. Again, it was a unanimous vote to allow her to co-sign checks.

On December 14, 2009, I was contacted by Ms. Stacy Mills our Program Monitor for the Governor's Office of Elderly Affairs, [G.E.O.A.] concerning nepotism, please see her letter page 4 & 5 [Attachment D]. In the mean time I contacted Mr. Paul Columb, the attorney for the G.O.E.A., and he assured me that a policy letter concerning this would be forthcoming from G.E.O.A. see page 2, [Attachment D]. The VCoA Board of Directors were made aware of this fact as shown by the minutes for February 16, 2010. The board instructed me to follow as directed by Mr. Columb. On two other occasions I contacted Mr. Columb and was told that no definite policy was as yet forth coming.

On July 16, 2013, at a regularly scheduled meeting of the VCoA Board of Directors Ms. Abshier was taken off of the signature card at the Merchants & Farmers Bank at my request and her position is now supervised by the Vice-President and Treasurer of the VCoA Board of Directors, [notes will not be available until the next scheduled meeting which is September 17, 2013]. It would place this agency in extreme jeopardy as Ms. Abshier is in charge of several monthly reports and programs needed by the G.O.E.A., and as such she is sorely needed as no one else knows how to perform this capacity or the various and sundry computer programs which she skillfully manages.

The VCoA Board of Directors unanimously passed an official resolution respectfully requesting an exception to policy, given the changes which were incorporated on July 16, 2013. With GOD as my witness I can with all sincerity state that I have in no manner shown Ms. Abshier any favoritism and I would not hesitate to either discipline or reprimand her if in fact this should have ever been needed. Her loyalty and professionalism toward this agency is both an asset and a resource if lost would be exceptionally difficult to reproduce. I respectfully and humbly request that the Office of the Legislative Auditor take into consideration this letter and its attachments. If I can be of any further service please contact me at 337/239-4361 or my e-mail address is [vcoal@bellsouth.net](mailto:vcoal@bellsouth.net).

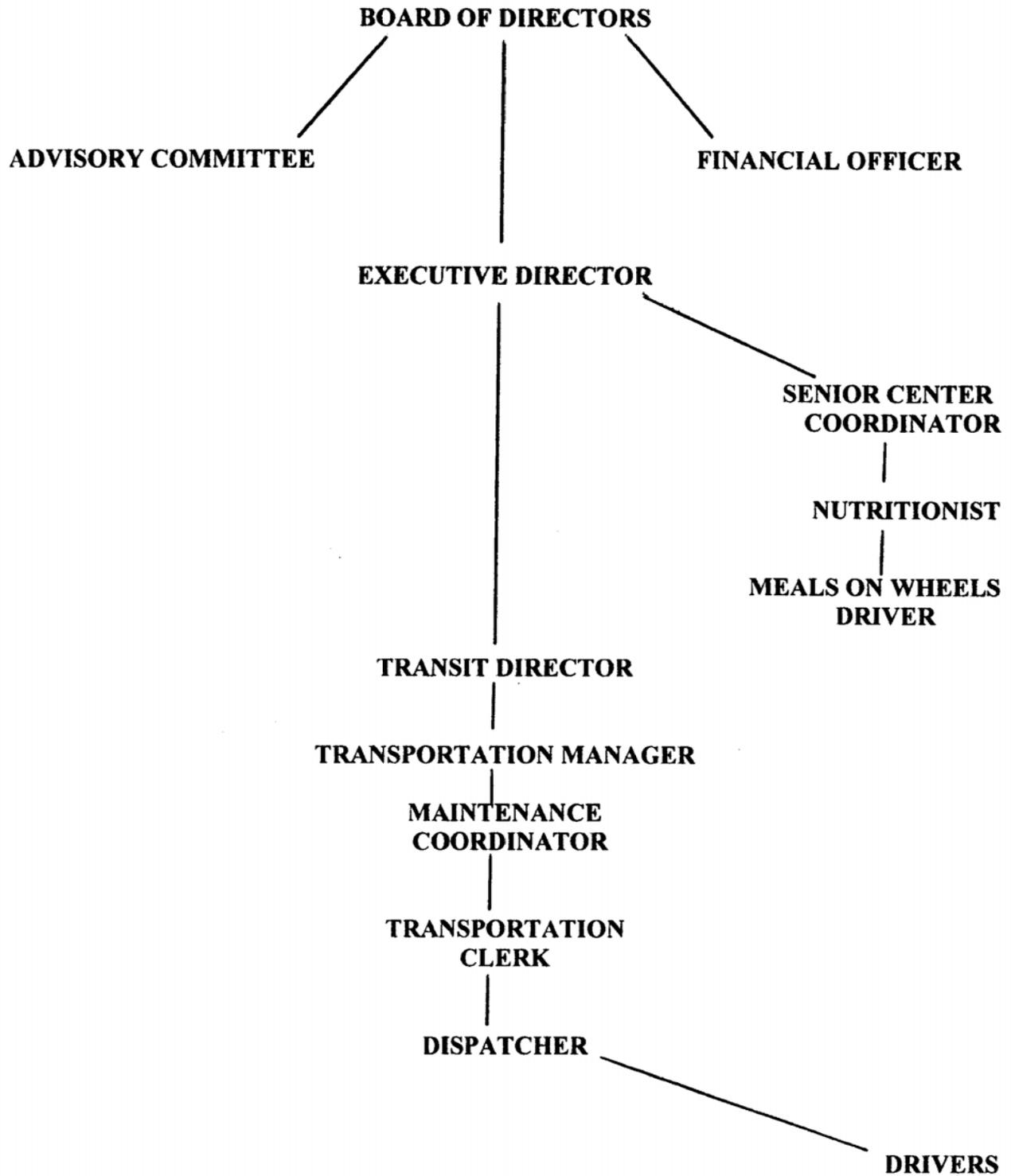
I further realize that ignorance is no excuse for the law, but I had no idea that our agency was supposed to issue 1099s to anyone performing contractual services for our agency. I thought this was something which the individual performing the contractual service must do for themselves. You can rest assured that in the future this oversight will be rectified.

Respectfully,

A handwritten signature in cursive script that reads "Marvis L. Chance". The signature is written in black ink and is positioned below the word "Respectfully,".

Marvis L. Chance  
Executive Director  
Vernon Council on Aging, Inc.

**ORGANIZATION CHART  
FY 2012 -- 2013**



**AGENDA**  
**VERNON COUNCIL ON AGING, INC.**  
**March 17, 2009**

**I. Call to Order, Pledge of Allegiance, & Prayer.**

**II. Roll Call of Board Members.**

**III. Old Business:**

- a. Transportation's progress in taking public transit into Beauregard Parish.
- b. Request for Line of Credit at Merchant's & Farmers Bank for emergencies.
- c. Income Tax preparation for seniors, April 4, 2009, 9:00 AM – 1:00 PM.
- d. Grant proposal for LAMAPP, submitted 3/13/09, amount requested, \$162,450.
- e. Valentine and Mardi Gras parties are great success.
- f. Board members needed for Districts: I, III, IV.

**IV. New Business:**

- a. VCoA membership drive, April 01 – May 15, 2009.
- b. VCoA Annual Meeting, June 16, 2009 at 1:00 PM.
- c. Senior trip to Texas State Railroad, Rusk Texas, March 21, 2009.
- d. Annual Senior Picnic to Alligator Lake, Ft. Polk, June 27, 2009.

**V. Executive Director's Briefing:**

- a. Meal report.
- b. Financial report.

**VI. Adjournment.**

**NEXT MEETING MAY 19, 2009**  
**2:00 PM**

**MARCH 17, 2009**  
**VCOA BOARD OF**  
**DIRECTORS MEETING**  
**NO MINUTES FOUND**

Vernon Council On Aging, Inc.  
 Profit & Loss YTD Comparison  
 January through February 2009

Ordinary Income/Expense Income	Jan - Feb 09	Jul '08 - Feb 09
<b>4000 · INCOME ACCOUNTS</b>		
Edward Jones	12,592.78	12,592.78
Sale of Vehicle	400.00	7,700.00
<b>4100 · Revenue - GOEA</b>		
4101 · Revenue - GOEA AAA	4,765.00	19,063.00
4102 · Revenue - GOEA III-B	16,046.00	64,184.00
4103 · Revenue - GOEA C-I	11,478.00	37,366.00
4104 · Revenue - GOEA C-II	10,145.00	40,579.00
4105 · Revenue - GOEA III-D	754.00	3,016.00
4106 · Revenue - GOEA III-E	7,534.00	18,834.00
4107 · Revenue - GOEA Senior Center	6,490.00	25,960.00
4108 · Revenue - GOEA Supp Sen Center	517.00	2,066.00
4109 · Revenue - GOEA PCOA	0.00	37,500.00
4110 · NSIP (usda) Revenue	0.00	8,453.00
4111 · Revenue - GOEA Other Name	1,364.00	8,183.00
<b>Total 4100 · Revenue - GOEA</b>	<b>59,093.00</b>	<b>265,204.00</b>
<b>4200 · REVENUE - TRANSPORT PROG</b>		
4201 · DOTD Sect 18 - Revenue	27,042.00	101,727.00
4202 · Find Work - Revenue		
42021 · Find Work - Vernon	7,843.62	9,364.69
42022 · Find Work - Beauregard	7,032.92	20,626.87
4202 · Find Work - Revenue - Other	0.00	2,000.00
<b>Total 4202 · Find Work - Revenue</b>	<b>14,876.54</b>	<b>31,991.56</b>
4203 · NEM - Revenue		
42031 · NEM - Vernon	4,846.39	29,041.88
42032 · NEM - Beauregard	3,226.05	18,055.21
4203 · NEM - Revenue - Other	1,353.14	4,199.44
<b>Total 4203 · NEM - Revenue</b>	<b>9,425.58</b>	<b>51,296.53</b>
4204 · Revenue - Trans Fares	3,055.00	11,521.29
4205 · Local Revenue	0.87	0.87
<b>Total 4200 · REVENUE - TRANSPORT PROG</b>	<b>54,399.99</b>	<b>196,537.25</b>
<b>4300 · PROGRAM INCOME</b>		
4302 · C-I Program Income	1,247.45	4,377.19
4304 · C-II Program Income	452.00	2,111.25
<b>Total 4300 · PROGRAM INCOME</b>	<b>1,699.45</b>	<b>6,488.44</b>
<b>4400 · OTHER REVENUE</b>		
4414 · Art Donation	10.00	10.00
4401 · General Misc Donations	1,580.00	19,184.87
4402 · Rental Income	0.00	10,000.00
4403 · Interest Income	17.49	77.27
4404 · Expense Reimbursement Income	3,011.00	4,132.31
4406 · Cleco Entergy Program	262.46	775.15
4407 · East Baton Rouge Entergy Prog	488.95	1,412.67
4408 · Breakfast Prog Income	1,312.95	5,073.85
4409 · Coffee Fund	37.00	178.80
4410 · Coke Machine	101.75	623.40
4412 · Act 18	1,363.00	1,363.00
<b>Total 4400 · OTHER REVENUE</b>	<b>8,184.60</b>	<b>42,831.32</b>
<b>Total 4000 · INCOME ACCOUNTS</b>	<b>136,369.82</b>	<b>531,353.79</b>
<b>Total Income</b>	<b>136,369.82</b>	<b>531,353.79</b>

**Vernon Council On Aging, Inc.**  
**Profit & Loss YTD Comparison**  
 January through February 2009

9:00 AM  
 Accrual Basis

Expense	Jan - Feb 09	Jul '08 - Feb 09
<b>5000 · EXPENSES</b>		
<b>5100 · SALARIES</b>		
5101 · Salaries - Director	7,488.00	33,597.10
5102 · Salaries - Deputy Director	4,320.02	17,780.22
5103 · Salaries - Trans Director	5,516.80	22,663.38
5104 · Salaries - Maintenance Coord	7,496.33	27,731.44
5105 · Salaries - Senior Center Coord	1,842.25	7,726.22
5107 · Salaries - Clerical	7,060.62	22,473.61
5108 · Salaries - Homemaker	800.79	2,921.57
5109 · Salaries - Assessment Coord	3,196.00	14,757.56
5110 · Salaries - C-II Drivers	2,895.51	13,533.00
5111 · Salaries - Drivers III-B	2,063.80	8,544.75
5112 · Salaries - Drivers - Non-GOEA	18,213.17	70,085.34
5100 · SALARIES - Other	0.00	0.00
<b>Total 5100 · SALARIES</b>	60,693.29	241,814.19
<b>5200 · FRINGE</b>		
5201 · Fringe - FICA/Medicare	8,269.41	22,264.73
5203 · Fringe - Workers Comp	3,385.50	22,804.40
<b>Total 5200 · FRINGE</b>	11,654.91	45,069.13
<b>5300 · TRAVEL</b>		
5301 · Travel - Exec Director	580.16	2,587.84
5302 · Travel - Deputy Director	156.44	211.04
5303 · Travel - Trans Director	0.00	1,691.42
5304 · Travel - Maint Coord	113.28	197.00
5305 · Travel - Homemaker	343.20	486.12
5306 · Travel - Assess Coord	247.54	755.44
5307 · Travel - C-2 Delivery Reimb	0.00	217.72
5308 · Travel - Outreach	0.00	119.40
<b>Total 5300 · TRAVEL</b>	1,440.62	6,265.98
<b>5400 · OPERATING SERVICES</b>		
5401 · Accounting Services	2,000.00	4,000.00
5402 · Dietician Services	0.00	1,073.12
5403 · Machine Rental(Copier & Postage)	327.72	1,984.56
5404 · Building Note	2,123.88	7,433.58
5405 · Utilities - Main Building	4,315.41	19,238.90
5407 · Telephone	1,138.94	5,113.93
5408 · General Insurance	1,336.24	3,456.75
5409 · Vehicle Insurance	8,581.90	24,503.00
5410 · Vehicle Maintenance	1,048.80	4,736.49
5411 · Building Maintenance	77.00	9,850.05
5412 · Dues & Subscriptions	699.65	1,468.10
5413 · Bank Charges, Interest & Fees	12.20	46.40
5414 · DOTD Trainings	0.00	420.00
5415 · Recreation	1,210.06	2,150.45
5416 · Drug Screening	254.10	379.10
5417 · Postage	31.66	105.48
5418 · Advertising	0.00	255.95
5419 · Waste Disposal	389.04	1,651.00
5420 · Equipment Maintenance	0.00	32.83
5421 · Computer Programming & Maint	200.00	2,490.74
5422 · Above Allotment Audit Cost	850.00	3,015.00
5423 · Emergency Assistance	321.49	558.95
5431 · DOTD Shop Rental	500.00	18,236.00
5432 · Radio Tower Rental	168.00	672.00
5439 · Senior Fair Day Expense	0.00	2,565.18

**Vernon Council On Aging, Inc.**  
**Profit & Loss YTD Comparison**  
 January through February 2009

9-2-09  
 03-09  
 Accrual Basis

	Jan - Feb 09	Jul '08 - Feb 09
<b>Total 5400 · OPERATING SERVICES</b>	25,586.09	115,435.56
<b>5500 · OPERATING SUPPLIES</b>		
5501 · Office Supplies	326.30	2,714.45
5502 · Food Service Costs		
5504 · Non Edibles	168.84	565.85
5505 · Janitorial Supplies	207.34	1,022.79
5506 · Congregate Bulk	5,592.12	24,265.62
5507 · Home Delivered Meals	13,749.88	62,601.97
5508 · Breakfast Meals	1,145.40	4,948.42
5509 · Other Food Supplies	507.84	2,646.68
<b>Total 5502 · Food Service Costs</b>	21,371.42	96,051.33
5510 · Uniform Costs - DOTD	285.30	928.55
5511 · Vehicle Fuel	3,697.76	25,089.36
<b>Total 5500 · OPERATING SUPPLIES</b>	25,660.78	124,783.69
<b>5600 · OTHER COSTS</b>		
5601 · Audit Allotment	850.00	1,660.00
5602 · Legal Costs - III-B	1,000.00	1,000.00
5603 · Medication Management	0.00	639.89
5604 · Caregiver	2,980.00	9,312.00
5616 · Employee Training	400.00	1,235.55
5619 · Purchase of New Vehicle	-100.00	9,599.10
<b>Total 5600 · OTHER COSTS</b>	5,130.00	23,446.54
<b>Total 5000 · EXPENSES</b>	130,165.69	556,815.09
<b>6560 · PAYROLL EXPENSES</b>	-61.29	0.00
<b>Total Expense</b>	130,104.40	556,815.09
<b>Net Ordinary Income</b>	6,265.42	-25,461.30
<b>Other Income/Expense</b>		
Other Expense		
5621 · IRS Penalties & Fines	340.00	6,097.50
<b>Total Other Expense</b>	340.00	6,097.50
<b>Net Other Income</b>	-340.00	-6,097.50
<b>Net Income</b>	5,925.42	-31,558.80

Receivable Accounts still due for Feb-09

DOTD = 11,354.44  
 Find Work  
 Vernon = 4,480.00  
 Bearnegard = 2,160.00  
 Total 17,994.44

**BOARD RESOLUTION  
FOR APPROVAL AUTHORIZING  
REPRESENTATIVE OF THE BOARD**

State of Louisiana, Parish of Vernon, on the 17<sup>th</sup> day March, 2009, at a regularly scheduled meeting of the Board of Directors of the Vernon Council on Aging, a corporation, held in the city of Leesville, State of Louisiana, with a quorum of the directors present, the following business was conducted:

It was duly moved and seconded that the following resolution be adopted:

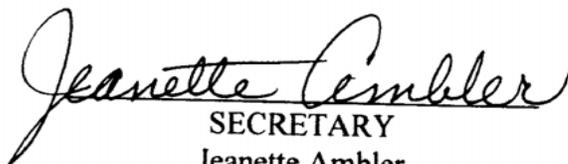
**BE IT RESOLVED** that the Board of Directors of the above corporation do hereby authorize Mr. Marvis L. Chance, Executive Director, to sign on behalf of the Vernon Council on Aging, Inc., and by his signature, to enter into any and all contractual obligations on behalf of this corporation. With this resolution focused the Line of Credit for the amount of \$40,000.00 applied for from the Merchants & Farmers Bank & Trust Company. This Line of Credit will be utilized by the VCoA on an as-needed basis only.

The above resolution was passed by a unanimous vote of those Board Members Present with a quorum voting in accordance with the By-Laws and Articles of Incorporation.

I certify that the above foregoing constitutes a true and correct copy of a part of the minutes of a scheduled meeting of the Board of Directors.

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HELD ON THE  
17th DAY OF MARCH, 2009

  
SECRETARY  
Jeanette Ambler

**VERNON COUNCIL ON AGING, INC.**  
**BOARD OF DIRECTORS MEETING**  
**JUNE 30, 2009**

VCoA Board President Mr. Gene Cudd was not present due to illness, and Mr. Gene Cavanaugh, VCoA Board Vice-President open the meeting with the Pledge of Allegiance. Mrs. Ruth Dixon followed the Pledge of Allegiance with a prayer.

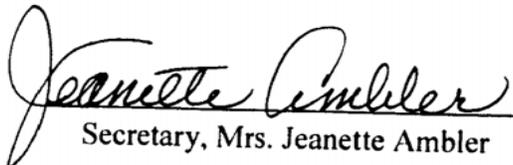
The VCoA Board meeting immediately after the Annual Meeting is held specifically to elect new Board officers. The following will be the VCoA Board of Directors for the next year:

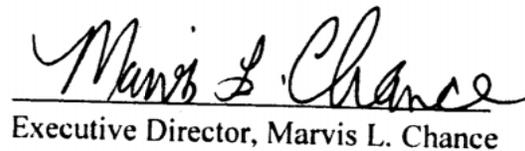
President:	Mr. Gene Cudd	Vice-President:	Mr. Gene Cavanaugh
Secretary:	Mrs. Jeanette Ambler	Treasurer:	Mr. Ruth Dixon

No further business was conducted, it was made note by Mr. Chance, of several events that took place during the past year of July 01, 2008 – June 30, 2009. Mr. Chance also notified the VCoA Board that he would be absent for two weeks while on vacation, and that he was not placing anyone in charge while he was gone, and that he would be in contact with the staff of the VCoA daily for any decision making which may arise.

He also requested that the Board of Directors who had earlier this year allowed him to install his daughter Mrs. Lila Abshier, as the financial officer of the VCoA, to be placed on the list of those allowed to sign VCoA checks. The Board Treasurer Mrs. Ruth Dixon was requested to go by the Merchants & Farmers Bank as was Mr. Gene Cavanaugh to update the bank signature card. It was also necessary for Mr. Marvis L. Chance and Mrs. Lila Abshier to update the signature as well. Mrs. Connie Hale was deleted from the signature card as she now works in VCoA Transportation and is no longer the VCoA financial officer.

The opening of the *Beauregard Public Transit* is still pending due notification from D.O.T.D. in Baton Rouge. The meeting was adjourned with the date for the next meeting of the VCoA Board of Directors set for August 18, 2009, at 2:00 PM.

  
Secretary, Mrs. Jeanette Ambler

  
Executive Director, Marvis L. Chance

\_\_\_\_\_  
President, Mr. Gene Cudd

**VERNON COUNCIL ON AGING, INC.  
BOARD OF DIRECTORS MEETING**

**MINUTES FROM THE BOARD MEETING  
February 16, 2010**

The meeting was called to order by VCoA Board President, Mr. Gene Cudd. Mr. R. Roberts offered the Pledge of Allegiance and a prayer was offered by Mrs. Ruth Dixon. The roll of VCoA Directors was called with the following members being present:

Mr. Gene Cudd, Mr. Ronald Roberts, Mrs. Ruth Dixon, Mrs. Brenda Willis, Mrs. Rose Boxberger, Mrs. Elaine Crews, Mrs. Darlene Burns, with a quorum of Directors present.

The following Directors were not present: Mrs. Bonnie Bailey, [ill], Mrs. Jeanette Ambler [husband ill], Mr. E. Cavanaugh [prior engagement], Mr. S. Bowlware [prior business engagement], and Mrs. Barbara Cotton [business engagement].

***Old Business:***

Mr. Chance reported that the VCoA Christmas Party had been a great success with 200 patrons being served both congregate and in-home meals as well as the same amount of Christmas stockings loaded with candy, fruit and pecans also being given out.

A member for District 3 is needed and Mrs. Brenda Willis nominated Mrs. Rachel Titman, a visitor from Evans, LA for the position. Mrs. Titman who is a VCoA member expressed a desire to serve on the VCoA Board of Directors and her nomination was seconded by Mr. Cavanaugh, thus filling all seats on the Board of Directors.

The millage tax was discussed with Mr. Chance giving a report that at present 90% of the millage tax had been distributed by the VPPJ to the VCoA amounting to \$108,735.30 for the months of December 2009 and January and February of 2010. These funds will be utilized for the improvement in the quality of life for the seniors of this parish. In this segment the hotel motel tax, Act 10 of 2009 was also discussed with Mr. Chance relating that Senator J. Smith, and Representatives: Armes, Howard and Hill had been instrumental in procuring the amount of \$62,500 for the senior centers of Vernon Parish.

*New Business:*

A handout distributed by Mr. Cudd covering the Louisiana State policy of Nepotism was discussed with Mr. Chance pointing out that Mrs. Lila Abshier might be affected by this policy as she was his daughter. He also went on to further state that he had consulted with Mr. Paul Columb, the GOEA attorney and that he had been instructed by Mr. Columb to await a forthcoming policy by the Governor's Office of Elderly Affairs before proceeding with any termination of employees. This policy would also affect two other employees who are kin to the Transportation Coordinator. [See attached handout]

There will be Income Tax preparers available for any seniors needing this service on Saturday, March 20, 2010 between the hours of 9:00 AM through 1:00 PM. Last year seventeen seniors took advantage of this service which is free of charge to all those over 60 years of age.

Several questions were broached about the Act 10 of 2009 hotel motel tax and what amount would be diverted to each senior center. These questions were answered by Mr. Chance who related that there would be a meeting of the Presidents of the five parish wide senior centers at 2:00 PM located here for information to be disbursed to each of their centers as to how much would be available and how these funds must be reported to the Louisiana State Treasurer's Office on a quarterly basis. Each senior center of which there are five here in Vernon Parish will receive a total of \$9,896.00 for the next annual reporting period, with quarterly installments being made on the first business day of each quarter with the first installment to be made on April 1, 2010, or as soon as the senior centers can give Mr. Chance paper work on how they intend to spend the funds. All receipts and band statements must be maintained to provide a clear and accurate audit trail for the LA State Treasurer's Office, and will be turned into the VCoA financial officer. These funds must be separate from the \$300 per month which will be disbursed to each senior center monthly as their share of the millage tax funds.

Mr. Chance asked the VCoA Board members for ideas on places that could be utilized as day trips for the seniors. He expressed the desire to continue taking them on a quarterly day trip. Several Board members suggested such places as the Angola Prison Rodeo, the Sunrise Catfish Farm, and for this spring Hodges Garden. There is already one trip planned in July to the NSU Folk Festival which will take place on July 17, 2010.

The Annual meeting was tentatively set for June 15, 2010 at 1:00 PM. The VCoA membership rolls will be opened for the annual membership drive from April 01, 2010 – May 31, 2010, thus satisfying the GOEA rule to close the membership books fourteen days prior to the Annual Meeting.

***Executive Director's Briefing on the Food Report and Financial Report:***

These were presented by Mr. Chance with all questions being answered by the VCoA Executive Director. [See attachment]

***Any Additional Business:***

Mrs. Willis brought up the problem about being able to transport dialysis patients when the Vernon Public Transit [VPT] was unable to reach their domicile due to poor or substandard roads. Mrs. Nora Bryant was a specific example and Mr. Chance related that he and the Transportation Coordinator r. Cecil Corley had both traveled to her home and seen the deplorable condition of the road leading to her home. Mr. Chance stated that the low clearance of the mini-vans, [4 inches] forestalled any travel over roads that were in poor condition and that while Mr. Corley had used his personal vehicle, a four-wheel drive jeep, that this vehicle was no longer available for transport of Mrs. Bryant and that it was the responsibility of her family to either repair the road adequately or bring her to the main road for pickup. The Board agreed with this proposal and stated that it was not the responsibility of the VPT. Mr. Chance further asked that the Board give him permission to make a decision whether to transport or not on days that the weather may pose conditions that will create a safety hazard to the VPT drivers and their vehicles. The Board also agreed upon his request for this proposal.

Mr. Cudd motioned for adjournment if there was no further business to be discussed and it was seconded by Mrs. Rose Boxberger. Mr. Chance announced the next VCoA Board of Directors Meeting would be held on April 20, 2010 at 2:00 PM. These minutes were transcribed by Marvis L. Chance.

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Mrs. Jeanette Ambler, VCoA Secretary

---

Mr. Gene Cudd, VCoA President



---

Marvis L. Chance, VCoA Executive Director



State of Louisiana  
OFFICE OF THE GOVERNOR  
OFFICE OF ELDERLY AFFAIRS

December 14, 2009

Mr. Gene Cudd, Board Chairman  
Vernon Council on Aging  
437 Methodist Landing  
Leesville, LA 71446

Dear Mr. Cudd:

Attached, please find TAM #2010-07, dated December 9, 2009, issued by the Governor's Office of Elderly Affairs in regards to Nepotism.

**This memorandum is to be distributed to all Board of Director's members and is effective immediately.** Please, disseminate to each member accordingly. Your immediate attention in this regard is appreciated.

If you have any questions, please feel free to contact Attorney Paul Colomb, General Counsel/GOEA, at (225) 342-7100.

Sincerely,

A handwritten signature in cursive script, appearing to read "Stacy Mills".

Stacy Mills  
Program Monitor

*ra*  
BA/slm



Governor's Office of Elderly Affairs  
Baton Rouge, Louisiana

1. TAM #: 2010-07	2. Issuance Date: December 9, 2009
3. Effective Date (if applicable):	
4. Program Area: ALL	
5. Origin: Administration - GOEA	6. Contact: Paul Colomb Phone: 225-342-7100

**SUBJECT:** Nepotism Sanctions

**TO:** AAAs, COAs, ADRC/SenioRxS, Senior Centers and Boards of Directors

**REFERENCES:** Louisiana Board of Ethics Summary

**PURPOSE:** The purpose of this directive is to provide clarification and guidance to Directors and Board of Directors as to the hiring of family members. Any Director or Board of Directors member who has family members employed by the council aging are hereby notified that they are in violation of the State of Louisiana Ethics Code. All cases of violation that GOEA identifies will be submitted to the Ethics Commission which has the authority to impose fines. Please refer to the Ethics Boards summary below. Violations shall also result in sanctions by GOEA which could possibly result in Administrative Funds being withheld. This directive is effectively immediately and GOEA will henceforth require a Certification Letter at the beginning of each fiscal year (July 1) that AAAs, COAs, ADRCs, SenioRxS and Senior Centers are in compliance with Louisiana State Ethic Laws.

\*\*\*\*\*  
Nepotism is commonly understood to mean preference of any sort given to relatives. Some prohibitions against nepotism are contained in §1119 of Louisiana's Code of Governmental Ethics. (LSA-R.S. 42:1119) The purpose of this information sheet is to outline these prohibitions and to highlight some common misconceptions concerning §1119.

**GENERAL PROVISIONS OF §1119**

**No member of the immediate family of an agency head may be employed in his agency.**

An "agency head" is the chief executive or administrative officer of an agency OR any member of a board or commission who exercises supervision over the agency. If a person qualifies as an agency head, then the following family members may not be employed in his agency because they classify as members of his immediate family:

1. his children
2. the spouses of his children (daughters-in-law and sons-in-law)
3. his brothers and sisters
4. the spouses of his brothers and sisters
5. his parents
6. his spouse
7. the parents of his spouse (mother-in-law and father-in-law)

**EXCEPTIONS:**

**§1119 does not apply in the following situations:**

If a person was serving in public employment in violation of §1119 before April 1, 1980, then this person is not affected by the restrictions of §1119.

**For reference go to:** <http://www.ethics.state.la.us/Pub/InfoSheets/NepotismRev2-09.pdf>

**BOARD RESOLUTION**  
**for**  
**EXCEPTION TO POLICY**

State of Louisiana. Parish of Vernon, on the 16th day of July, 2013, at a regularly scheduled meeting of the Board of Directors of the Vernon Council on Aging, Inc., held in the city of Leesville, State of Louisiana, with a quorum of the directors present, the following business was conducted: It was duly moved and seconded that the following resolution be adopted:

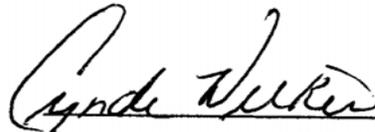
**BE IT RESOLVED that the Board of Directors for the Vernon Council on Aging, Inc. does hereby unanimously request that an exception to policy be made concerning the employment of Ms. Lila Abshier. Ms. Abshier is the daughter of Marvis L. Chance, the VCoA Executive Director, and was hired by this agency on July 11, 2006. She was hired first to work in Transportation, and later as Financial Officer in March of 2009. We realize as Mr. Chance's daughter this comes under the Nepotism Clause, but we respectfully request an exception to this policy due to her expertise and professionalism. To lose Ms. Abshier would greatly cripple this agency as she is the only one to perform the many and varied tasks which she is in charge of at the Vernon Council on Aging, Inc.**

The above resolution was passed by a unanimous vote of those directors present, voting in accordance with the By-Laws and Articles of Incorporation.

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I certify as the Secretary of the Board of Directors that the above and foregoing constitutes a true and correct copy of a part of the Minutes of the Board of Directors for the Vernon Council on Aging, Inc.

**HELD MON THE 16<sup>th</sup> DAY OF JULY, 2013**



**SECRETARY**

**Mrs. Cynde Wilkes**

VERNON COUNCIL ON AGING  
APPLICATION FOR EMPLOYMENT

Phone: 337-239-4361

200 North Third Street  
Leesville, La 71446

Fax: 337-239-0186

Revised Mar/2004

We consider applicants for all positions without regard to race, color, religion, creed, gender, nation origin, age, disability, marital or veteran status, sexual orientation or another legally protected status.

PLEASE PRINT ALL INFORMATION

PERSONAL INFORMATION

Name: Lila K. Chance-Abshier Social Security: [REDACTED] DOB: [REDACTED]  
Address: 349 Stacy Dr. Leesville, La 71446  
Phone: 337-238-3751 Referred by: Cecil Corley

POSITION DESIRED

Position: only Date You Are Available: now  
Are you employed now? Y  N  If so, may we contact your employer? Y  N

DRIVING HISTORY: (Must have chauffeur license to be considered for Driver position)

Do you have a current chauffeur license? Y  N  Current Driver's License Number n/a Class?      Exp Date       
Please list any traffic violations within the past 36 months n/a

(The above information will be checked by our insurance company if you are applying for a Driver position)

PHYSICAL REPORT (Drivers must be able to lift at least 25 pounds on a daily basis, requires excess bending & lifting)

Do you have any existing medical problems and/or are you taking any medication which may impair your driving ability or cognitive ability? Y  N  If yes, please list below.

n/a

Do you have any physical condition which may limit your ability to perform the job applied for? Y  N  If yes, please list below.

REFERENCES (List three persons not related to you, whom you have known at least one year)

NAME	PHONE NUMBER	YEARS KNOWN
<u>Larry Booker</u>	<u>337-238-1004 hm</u>	<u>9</u>
<u>Michele Hall</u>	<u>337-238-7030 wk</u>	<u>9</u>
<u>Marie Carter</u>	<u>337-392-1224</u>	<u>2</u>
	<u>337-397-6705</u>	

EDUCATION

Grammar school (K-12th) grade completed 10<sup>th</sup> Name of High School last attended Hornbeck High  
Diploma or GED received (circle) n/a Name of college / trade school attended \_\_\_\_\_  
Years attended \_\_\_\_\_ thru \_\_\_\_\_ Degree received or subject studied \_\_\_\_\_

EMPLOYMENT HISTORY (List last four employers, starting with current or last employer)

Employer and Address: K&R Furniture 404 Entrance Rd. Leesville, La.  
Position: Secretary Start Date 5-05 Ending Date 9-05 Ending Salary 400.00 wtkly  
Reason for Leaving: personal

Employer and Address: LHM Enterprise DBA Quick Cash 400 Entrance Rd  
Position: manager Start Date 01-98 Ending Date 05-05 Ending Salary 2,000.00 mthly plus bonus  
Reason for Leaving: Better job

Employer and Address: DeB Shops 2100 W.S. Young Dr. Killeen, TX  
Position: Store Manager Start Date 12-95 Ending Date 01-97 Ending Salary 3105.00 wtkly  
Reason for Leaving: moved back to Louisiana

Employer and Address: Ameri Tech Twin Oaks Dr. Killeen, TX  
Position: Customer Service Rep Start Date 07-95 Ending Date 5-90 Ending Salary 6.25 hr.  
Reason for Leaving: promoted at my part-time job.

OTHER..... (List other special training or skills)

EMERGENCY CONTACT

Name: Monte Abshier Relation Husband Phone: 837-353-9817

*I hereby understand and acknowledge that, unless otherwise defined by applicable law any employment relationship with this organization is of and an "at will" nature, which means that the Employee may resign at any time and the Employer may discharge the Employee at any time with or without cause. Initially, the Employee will be placed on 60 days probation, after which the Employee will be eligible for raises and the accrument of annual and sick leave.*

*\*\*\*In the event of employment, applicant will submit to a pre-employment drug test, and randomly thereafter.\*\*\* I understand that false or misleading information given in my application or interview may result in discharge. I understand, also, that I am required to abide by all rules and regulations set forth in the employees policy handbook.*

*I certify that answers and information given herein are true and complete to the best of my knowledge.*

*Lela Chance Abshier*  
Applicant Signature Date July 11, 06

VERNON COUNCIL ON AGING, INC.  
200 N. Third St., Leesville, LA 71446

Marvis L. Chance, Executive Director  
337/239-4361 fax 337/239-0186

**“Improving the quality of life for the seniors of Vernon Parish”**

---

August 28, 2013

Daryl G. Purpera, CPA, CFE  
Louisiana Legislative Auditor  
PO Box 94397  
Baton Rouge, LA 70804-9397

RE: Response to Audit findings for Vernon Council on Aging pertaining to Lila Abshier

In reading over the portion of the audit that pertains to me I did notice that some of the dates were not correct. I am aware that I did give the information, that I thought to my knowledge at the time, was the accurate dates but after going through the Board Minutes I did notice they were not. I am sending a copy of the Minutes where I was appointed as the Financial Officer for VCoA.

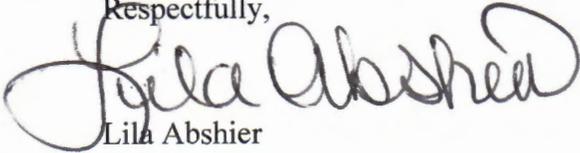
I was put in my position and allowed to be a signer on the account, per the Board of Directors, as of June 2009. As of this date I am no longer on the account and do not sign any checks that go through it. I'm also enclosing the Board Minutes dated from February 2010 where there was questioning about my employment with the agency again. To my understandings at that time I was to await further determination from the Board of Directors and GOEA as to whether or not I would still be employed with the agency. I never heard anything back so we conducted business as usual.

As far as my pay raises that have been given to me throughout my years here shows on each and every paycheck that is signed by Marvis Chance and a Board member. I do not and have never received overtime from the company.

To conclude my last employee evaluation was conducted in November of 2007 by a Ms. Connie Hale when she was still Deputy Director of the Vernon Council on Aging. The said evaluation was in my employee folder in Mr. Chance's locked office, which was broken into in 2008 and certain papers came up missing, one being my evaluation.

I hope that this will clear up some of the confusion on my part of this investigation. If you have any questions for me please feel free to call me at the office 337-239-4361, or my personal cell phone number 337-257-0872 since I do not always get my messages.

Respectfully,

A handwritten signature in black ink, appearing to read "Lila Abshier". The signature is written in a cursive, flowing style with large loops and a prominent initial "L".

Lila Abshier

Financial Officer,

Vernon Council on Aging, Inc.

**VERNON COUNCIL ON AGING, INC.**  
**BOARD OF DIRECTORS MEETING**  
**JUNE 30, 2009**

VCoA Board President Mr. Gene Cudd was not present due to illness, and Mr. Gene Cavanaugh, VCoA Board Vice-President open the meeting with the Pledge of Allegiance. Mrs. Ruth Dixon followed the Pledge of Allegiance with a prayer.

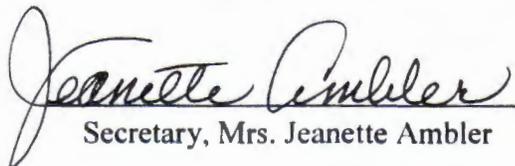
The VCoA Board meeting immediately after the Annual Meeting is held specifically to elect new Board officers. The following will be the VCoA Board of Directors for the next year:

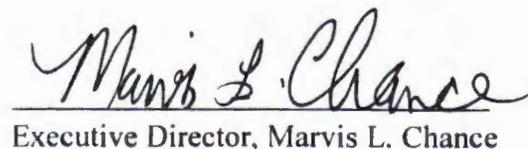
President:	Mr. Gene Cudd	Vice-President:	Mr. Gene Cavanaugh
Secretary:	Mrs. Jeanette Ambler	Treasurer:	Mr. Ruth Dixon

No further business was conducted, it was made note by Mr. Chance, of several events that took place during the past year of July 01, 2008 – June 30, 2009. Mr. Chance also notified the VCoA Board that he would be absent for two weeks while on vacation, and that he was not placing anyone in charge while he was gone, and that he would be in contact with the staff of the VCoA daily for any decision making which may arise.

He also requested that the Board of Directors who had earlier this year allowed him to install his daughter Mrs. Lila Abshier, as the financial officer of the VCoA, to be placed on the list of those allowed to sign VCoA checks. The Board Treasurer Mrs. Ruth Dixon was requested to go by the Merchants & Farmers Bank as was Mr. Gene Cavanaugh to update the bank signature card. It was also necessary for Mr. Marvis L. Chance and Mrs. Lila Abshier to update the signature as well. Mrs. Connie Hale was deleted from the signature card as she now works in VCoA Transportation and is no longer the VCoA financial officer.

The opening of the *Beauregard Public Transit* is still pending due notification from D.O.T.D. in Baton Rouge. The meeting was adjourned with the date for the next meeting of the VCoA Board of Directors set for August 18, 2009, at 2:00 PM.

  
Secretary, Mrs. Jeanette Ambler

  
Executive Director, Marvis L. Chance

---

President, Mr. Gene Cudd

**VERNON COUNCIL ON AGING, INC.  
BOARD OF DIRECTORS MEETING**

**MINUTES FROM THE BOARD MEETING**

**February 16, 2010**

The meeting was called to order by VCoA Board President, Mr. Gene Cudd. Mr. R. Roberts offered the Pledge of Allegiance and a prayer was offered by Mrs. Ruth Dixon. The roll of VCoA Directors was called with the following members being present:

Mr. Gene Cudd, Mr. Ronald Roberts, Mrs. Ruth Dixon, Mrs. Brenda Willis, Mrs. Rose Boxberger, Mrs. Elaine Crews, Mrs. Darlene Burns, with a quorum of Directors present.

The following Directors were not present: Mrs. Bonnie Bailey, [ill], Mrs. Jeanette Ambler [husband ill], Mr. E. Cavanaugh [prior engagement], Mr. S. Bowlware [prior business engagement], and Mrs. Barbara Cotton [business engagement].

***Old Business:***

Mr. Chance reported that the VCoA Christmas Party had been a great success with 200 patrons being served both congregate and in-home meals as well as the same amount of Christmas stockings loaded with candy, fruit and pecans also being given out.

A member for District 3 is needed and Mrs. Brenda Willis nominated Mrs. Rachel Titman, a visitor from Evans, LA for the position. Mrs. Titman who is a VCoA member expressed a desire to serve on the VCoA Board of Directors and her nomination was seconded by Mr. Cavanaugh, thus filling all seats on the Board of Directors.

The millage tax was discussed with Mr. Chance giving a report that at present 90% of the millage tax had been distributed by the VPPJ to the VCoA amounting to \$108,735.30 for the months of December 2009 and January and February of 2010. These funds will be utilized for the improvement in the quality of life for the seniors of this parish. In this segment the hotel motel tax, Act 10 of 2009 was also discussed with Mr. Chance relating that Senator J. Smith, and Representatives: Armes, Howard and Hill had been instrumental in procuring the amount of \$62,500 for the senior centers of Vernon Parish.

***New Business:***

A handout distributed by Mr. Cudd covering the Louisiana State policy of Nepotism was discussed with Mr. Chance pointing out that Mrs. Lila Abshier might be affected by this policy as she was his daughter. He also went on to further state that he had consulted with Mr. Paul Columb, the GOEA attorney and that he had been instructed by Mr. Columb to await a forthcoming policy by the Governor's Office of Elderly Affairs before proceeding with any termination of employees. This policy would also affect two other employees who are kin to the Transportation Coordinator. [See attached handout]

There will be Income Tax preparers available for any seniors needing this service on Saturday, March 20, 2010 between the hours of 9:00 AM through 1:00 PM. Last year seventeen seniors took advantage of this service which is free of charge to all those over 60 years of age.

Several questions were broached about the Act 10 of 2009 hotel motel tax and what amount would be diverted to each senior center. These questions were answered by Mr. Chance who related that there would be a meeting of the Presidents of the five parish wide senior centers at 2:00 PM located here for information to be disbursed to each of their centers as to how much would be available and how these funds must be reported to the Louisiana State Treasurer's Office on a quarterly basis. Each senior center of which there are five here in Vernon Parish will receive a total of \$9,896.00 for the next annual reporting period, with quarterly installments being made on the first business day of each quarter with the first installment to be made on April 1, 2010, or as soon as the senior centers can give Mr. Chance paper work on how they intend to spend the funds. All receipts and bank statements must be maintained to provide a clear and accurate audit trail for the LA State Treasurer's Office, and will be turned into the VCoA financial officer. These funds must be separate from the \$300 per month which will be disbursed to each senior center monthly as their share of the millage tax funds.

Mr. Chance asked the VCoA Board members for ideas on places that could be utilized as day trips for the seniors. He expressed the desire to continue taking them on a quarterly day trip. Several Board members suggested such places as the Angola Prison Rodeo, the Sunrise Catfish Farm, and for this spring Hodges Garden. There is already one trip planned in July to the NSU Folk Festival which will take place on July 17, 2010.

The Annual meeting was tentatively set for June 15, 2010 at 1:00 PM. The VCoA membership rolls will be opened for the annual membership drive from April 01, 2010 – May 31, 2010, thus satisfying the GOEA rule to close the membership books fourteen days prior to the Annual Meeting.

***Executive Director's Briefing on the Food Report and Financial Report:***

These were presented by Mr. Chance with all questions being answered by the VCoA Executive Director. [See attachment]

***Any Additional Business:***

Mrs. Willis brought up the problem about being able to transport dialysis patients when the Vernon Public Transit [VPT] was unable to reach their domicile due to poor or substandard roads. Mrs. Nora Bryant was a specific example and Mr. Chance related that he and the Transportation Coordinator r. Cecil Corley had both traveled to her home and seen the deplorable condition of the road leading to her home. Mr. Chance stated that the low clearance of the mini-vans, [4 inches] forestalled any travel over roads that were in poor condition and that while Mr. Corley had used his personal vehicle, a four-wheel drive jeep, that this vehicle was no longer available for transport of Mrs. Bryant and that it was the responsibility of her family to either repair the road adequately or bring her to the main road for pickup. The Board agreed with this proposal and stated that it was not the responsibility of the VPT. Mr. Chance further asked that the Board give him permission to make a decision whether to transport or not on days that the weather may pose conditions that will create a safety hazard to the VPT drivers and their vehicles. The Board also agreed upon his request for this proposal.

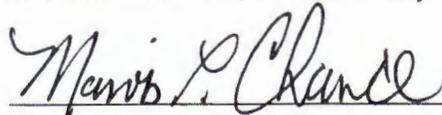
Mr. Cudd motioned for adjournment if there was no further business to be discussed and it was seconded by Mrs. Rose Boxberger. Mr. Chance announced the next VCoA Board of Directors Meeting would be held on April 20, 2010 at 2:00 PM. These minutes were transcribed by Marvis L. Chance.

---

Mrs. Jeanette Ambler, VCoA Secretary

---

Mr. Gene Cudd, VCoA President



---

Marvis L. Chance, VCoA Executive Director

BOBBY JINDAL  
GOVERNOR



State of Louisiana  
OFFICE OF THE GOVERNOR  
OFFICE OF ELDERLY AFFAIRS

December 14, 2009

Mr. Gene Cudd, Board Chairman  
Vernon Council on Aging  
437 Methodist Landing  
Leesville, LA 71446

Dear Mr. Cudd:

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If you have any questions, please feel free to contact Attorney Paul Colomb, General Counsel/GOEA, at (225) 342-7100.

Sincerely,

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Stacy Mills  
Program Monitor

*BA*  
BA/slm



Governor's Office of Elderly Affairs  
Baton Rouge, Louisiana

**Governor's Office of Elderly Affairs**

**1. TAM #: 2010-07**

**2. Issuance Date:  
December 9, 2009**

**3. Effective Date (if applicable):**

**4. Program Area: ALL**

**5. Origin: Administration - GOEA**

**6. Contact: Paul Colomb  
Phone: 225-342-7100**

**SUBJECT: Nepotism Sanctions**

**TO: AAAs, COAs, ADRC/SenioRxs, Senior Centers and Boards of Directors**

**REFERENCES: Louisiana Board of Ethics Summary**

**PURPOSE:** The purpose of this directive is to provide clarification and guidance to Directors and Board of Directors as to the hiring of family members. Any Director or Board of Directors member who has family members employed by the council aging are hereby notified that they are in violation of the State of Louisiana Ethics Code. All cases of violation that GOEA identifies will be submitted to the Ethics Commission which has the authority to impose fines. Please refer to the Ethics Boards summary below. Violations shall also result in sanctions by GOEA which could possibly result in Administrative Funds being withheld. This directive is effectively immediately and GOEA will henceforth require a Certification Letter at the beginning of each fiscal year (July 1) that AAAs, COAs, ADRCs, SenioRxs and Senior Centers are in compliance with Louisiana State Ethic Laws.

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**EXCEPTIONS:**

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**For reference go to:** <http://www.ethics.state.la.us/Pub/InfoSheets/NepotismRev2-09.pdf>

September 9, 2013

To Whom It May Concern,

I am Cecil Corley, and I am over the Transportation Department at the Vernon Council on Aging, in Vernon Parish. In response to the findings of the Legislative Audit, that was conducted here at Vernon Council on Aging, in defense of myself, I would like to state the following:

When I came here to Vernon Council, certain job responsibilities were already in place and being implemented by previous management. One being the up keep and maintenance on the vans. Since I am a retired mechanic, I found this as no challenge; however, I was totally unaware that I could be violating certain laws, by receiving compensation for my services on my off duty and weekend time. I do know that ignorance in this matter is no excuse, but I was told by my superior, Mr. Marvis Chance, Executive Director of the Vernon Council on Aging, Inc., that he saw no wrong or any laws being broken doing this type of service and since we are a non-profit organization, it would be a big savings we could give back to the seniors in other areas. I never needed prior authorization from Mr. Chance to perform this work, as it was an open job duty and was expected of me as it was for the previous Transportation Directors. As the records show, I never did it for the money as much as I did it for the center and the seniors. The seniors being now and have always been the number one priority for me and my staff here at the center.

As far as, the 1099 taxes, I have no control or say so over how the upper management or Board of Directors seen fit to conduct its business. I would like the Legislative Audit to know, I would be more than happy to pay to the IRS, any taxes due to them, concerning this matter. That it was never ask for or meant to be a deliberate act on my part or anyone's part here at VCOA, as far as I am aware.

I do apologize to the State, the Legislative Auditors, and State Ethics Board for these violations and am willing to work with State agencies on these matters and any future matters that may occur. I do ask for any leniency from the State that it may could afford to me concerning these violations.

Thank You So Much.

Sincerely,



Cecil L. Corley

September 9, 2013

To Whom It May Concern,

I am Alida S. Chance, and I am the Transportation Department Office Manager at the Vernon Council on Aging, in Vernon Parish. In response to the findings of the Legislative Audit that was conducted here at Vernon Council on Aging, in defense of myself I would like to state the following:

Here at the Vernon Council on Aging, we being a Non-Profit Organization often have difficulties in financial management, and any monies that can made or saved is very crucial to the everyday operations of the center, and plays a big part to the wellbeing of our seniors. I was not aware and did not mean to deceive or to violate any regulations of the State. In all honesty I was only performing these duties to help the center and the seniors in our area.

As far as, the 1099 taxes, I have no control or say so over how the upper management or Board of Directors seen fit to conduct its business. I would like the Legislative Audit to know, I would be more than happy to pay to the IRS, any taxes due to them, concerning this matter. That it was never ask for or meant to be a deliberate act on my part or anyone's part here at VCOA, as far as I am aware.

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Sincerely,



Alida S. Chance