

TOWN OF HOMER



INVESTIGATIVE AUDIT  
ISSUED DECEMBER 11, 2013

**LOUISIANA LEGISLATIVE AUDITOR  
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LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

December 11, 2013

**THE HONORABLE ALECIA SMITH, MAYOR,  
AND MEMBERS OF THE BOARD OF SELECTMEN  
TOWN OF HOMER**  
Homer, Louisiana

We have audited certain transactions of the Town of Homer. Our audit was conducted in accordance with Title 24 of the Louisiana Revised Statutes to determine the propriety of certain financial transactions.

Our audit consisted primarily of inquiries and the examination of selected financial records and other documentation. The scope of our audit was significantly less than that required by *Government Auditing Standards*.

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 Second Judicial District of Louisiana, the Louisiana Board of Ethics, and others as required by law.

Respectfully submitted,

Daryl G. Purpera, CPA, CFE  
Legislative Auditor

DGP/ch

HOMER 2013

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## EXECUTIVE SUMMARY

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### **Duplicate and Improper Travel Expenses of Mayor**

From June 2011 to February 2013, Town of Homer (Town) Mayor Alecia Smith incurred duplicate and improper travel expenses totaling \$3,360. These travel expenses included duplicate meal charges totaling \$1,537; travel charges totaling \$1,469, for which there appears to be no public purpose; and per diem payments totaling \$354 that were not in accordance with Town policy. In addition, on one occasion, the travel expenses incurred by Mayor Smith included false documentation regarding the public purpose of the travel. Travel expenses incurred that are improperly documented, duplicative, unnecessary, personal in nature, or not in compliance with Town policy may violate the Louisiana Constitution and state law.

### **Mayor Receiving Vehicle Allowance and Mileage Reimbursements**

From January 2011 to March 2013, Mayor Smith received monthly vehicle allowance payments totaling \$4,100 during the same period in which she submitted and received mileage reimbursements totaling \$6,535. Expenses that are duplicative may violate the Louisiana Constitution and state law.

### **Ethics - Prohibited Transactions with Smith's Medical Express**

From July 15, 2010 to February 22, 2013, the Town issued payments totaling \$9,700 to Smith's Medical Express, a company owned by Mayor Smith's husband, Anthony Smith. These payments were for medical transportation services authorized by the Claiborne Parish Coroner; however, the Town was responsible for paying the charges and the checks were signed by Mayor Smith. By signing Town checks payable to her husband's company, Mayor Smith may have violated the state's ethics law.

### **Ethics - Prohibited Contractual Arrangement with Mayfield Youth Sports Association**

From May 18, 2011 to January 4, 2013, the Town issued payments totaling \$11,421 to the Mayfield Youth Sports Association (Mayfield), a nonprofit corporation operated by Fred Young, the Town's parks and recreation director. As a director of Mayfield, Mr. Young was responsible for spending public funds received from the Town. This relationship created a conflict of interest that may violate the state's ethics law.

## BACKGROUND AND METHODOLOGY

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The Town of Homer (Town) is the parish seat of Claiborne Parish and has a population of 3,237 (Year 2010 Census). The Town operates under a Home Rule Charter with a mayor-board of selectmen form of government. The Town has five selectmen who serve four-year terms. The mayor is elected at-large for a four-year term. On June 7, 2010, the board of selectmen appointed Alecia Smith as interim mayor. Mayor Smith was subsequently elected in October 2010 and is currently serving her first full term.

This audit was initiated as a result of allegations that Mayor Smith incurred improper travel expenses. The procedures performed during this audit included:

- (1) interviewing Town employees;
- (2) interviewing other persons as appropriate;
- (3) examining selected Town documents and records;
- (4) gathering and examining documents and records from external parties; and
- (5) reviewing applicable state laws and regulations.

## FINDINGS AND RECOMMENDATIONS

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### **Duplicate and Improper Travel Expenses of Mayor**

**From June 2011 to February 2013, Town of Homer (Town) Mayor Alecia Smith incurred duplicate and improper travel expenses totaling \$3,360. These travel expenses included duplicate meal charges totaling \$1,537; travel charges totaling \$1,469, for which there appears to be no public purpose; and per diem payments totaling \$354 that were not in accordance with Town policy. In addition, on one occasion, the travel expenses incurred by Mayor Smith included false documentation regarding the public purpose of the travel. Travel expenses incurred that are improperly documented, duplicative, unnecessary, personal in nature, or not in compliance with Town policy may violate the Louisiana Constitution and state law.<sup>1</sup>**

The Town's travel policy requires employees and officials to complete a travel advance request form detailing the purpose of the travel; dates of travel; and amounts to be advanced for mileage, per diem, and any other miscellaneous expenses. The Town pays mileage and per diem for overnight travel in accordance with the allowances authorized in the State of Louisiana Travel Guide. Meal receipts are not required to be submitted to the Town, but the dates and meals charged (breakfast, lunch, dinner) including the business purpose for the meals must be documented on a travel expense form. Other expenses, such as airfare and lodging, are paid using the Town's credit card.

#### Duplicate Meal Charges

From November 10, 2011 to February 1, 2013, Mayor Smith incurred 24 separate meal charges totaling \$1,537 on her Town credit card during trips for which she had received travel advances for meal per diem. Since Mayor Smith had already been advanced funds by the Town for the cost of her meal per diem, these additional meal charges (on her Town credit card) appear to have duplicated expenses that the Town had already incurred.

In one instance, Mayor Smith and her former assistant traveled to Norfolk, Virginia to attend the National Alliance of Preservation Commission training from July 18, 2012 to July 22, 2012, and both received travel advances which included meal per diem for five days. However, during the same period, Mayor Smith charged a total of eight meals on her Town credit card totaling \$427 (\$53 average per meal). These charges were classified as "meal expense" and included one meal charged in Monroe, Louisiana prior to flying to Norfolk; six meals charged in Norfolk (including one at the Norfolk airport); and another meal charged after flying back to Monroe.

When asked about the credit card charges incurred for meals during periods in which she received travel advance per diem payments, Mayor Smith stated that she never duplicated expenses because the meals charged on the credit card were for other people with whom she met on Town business. Mayor Smith stated that she used her personal credit card to pay for her

meals and used the Town's credit card to purchase meals for other people. The mayor could provide neither the business purpose nor the names of people for whom she bought the meals. We asked Mayor Smith to provide personal credit statements to substantiate her meal purchases; however, as of the date of this report, Mayor Smith has not provided any credit card statements.

### Improper Travel Expenses Related to Conferences

During our audit, we identified what appeared to be improper travel expenses incurred by Mayor Smith totaling \$1,469. This includes two conference trips in which Mayor Smith appears to have incurred additional days of travel expenses for which there was no business/public purpose, and one trip in which false information was submitted regarding the purpose and location of the travel. A summary of the improper travel expenses incurred by Mayor Smith is provided in the following table.

Event	Destination	Dates of Travel	Improper Expenses
1. National League of Cities' Congress of Cities and Exposition	Phoenix, AZ	Nov. 8 to Nov. 14, 2011	\$489
2. National Register Training Program for Historic District Commissioners	West Monroe, LA	June 22 to June 24, 2012	170
3. Louisiana Recreation and Parks Association Annual Conference	Lafayette, LA	Jan. 30 to Feb. 2, 2013	810
<b>Total Charges</b>			<b>\$1,469</b>

1. Mayor Smith and her husband attended a National League of Cities' Congress of Cities and Exposition held in Phoenix, Arizona from November 9, 2011 to November 12, 2011. Although the conference ended on Saturday, November 12, 2011, Mayor Smith did not return to the Town of Homer until Monday, November, 14, 2011. By staying in Phoenix for an extra day after the end of the conference, Mayor Smith incurred additional hotel charges and per diem and taxi charges (for which she was advanced) totaling \$364. Mayor Smith did not provide a reason as to why she stayed an extra day after the end of the conference. In addition, the Town paid charges totaling \$125 for a registration fee and a conference meal for Mayor Smith's husband and Mayor Smith charged additional meals to the Town credit card totaling \$63 which are included in the *Duplicate Meal Charges* section. Mayor Smith indicated that she was not aware that the Town paid the registration charge for her husband and stated that she would reimburse the Town. As of the date of this report, Mayor Smith has not reimbursed the Town for these charges.
2. Town records indicate that Mayor Smith attended the National Register Training Program for Historic District Commissioners in West Monroe, Louisiana on Saturday, June 23, 2012. Although the conference was scheduled from 9:00 AM to 1:00 PM, Mayor Smith stayed an additional night (checked out of hotel on Sunday, June 24) in West Monroe and incurred additional hotel and per diem expenses totaling \$170. During this period, Mayor Smith also charged additional

meals to the Town credit card totaling \$110 which are included in the *Duplicate Meal Charges* section. The Town could not provide any documentation to support the public purpose for the additional charges. Although she could not recall a specific meeting, Mayor Smith stated that there might have been a meeting or something that would have caused her to stay a day later and any meals charged must have been part of the meeting.

3. Town records indicate that Mayor Smith attended the Louisiana Recreation and Parks Association (LRPA) Annual Conference in Lafayette, Louisiana from January 30, 2013 to February 2, 2013. During this period, Mayor Smith incurred travel charges totaling \$810 for mileage, per diem, and hotel expenses. Mayor Smith also charged an additional meal to the Town credit card totaling \$69 which is included in the *Duplicate Meal Charges* section. However, records obtained from LRPA indicate that the 2013 annual conference was held in Ruston, Louisiana (not in Lafayette as indicated by Town records). As such, there is no documentation to support the business purpose for which Mayor Smith traveled to Lafayette from January 30, 2013 to February 2, 2013, and incurred these expenses.

When we asked Mayor Smith why false documentation was submitted regarding the purpose of her travel to Lafayette, she initially stated she had Town business to take care of in Lafayette and she did not want others to find out about it. Mayor Smith provided no specific information as to the purpose of the trip. Mayor Smith later stated that the Town attorney advised her to take this trip and had the corresponding documentation. Town Attorney Marcus Patillo stated he advised Mayor Smith to speak to “any and every one” about dealing with the Town’s police department; however, he did not maintain any records regarding her travel.

#### Improper Per Diem Payments for Day Travel

Contrary to Town policy, from June 23, 2011 to August 23, 2012, we found eight instances totaling \$354 in which Mayor Smith was improperly paid per diem for single day travel. Town policy only provides for business meals to be reimbursed during overnight travel and requires employees to document the dates and the meals claimed (breakfast, lunch, dinner), including the business purpose for the meals. On the instances in which Mayor Smith was reimbursed per diem on single day travel, she did not claim specific meals; rather, she received the entire day’s per diem which included breakfast, lunch and dinner. Mayor Smith stated that she was unaware of the policy regarding per diem and further stated that Town staff members were responsible for completing her travel advance forms.

In summary, by incurring travel expenses that are improperly documented, duplicative, unnecessary, personal in nature, or not in compliance with policy, Mayor Smith may have violated the Louisiana Constitution and state law.<sup>1</sup>

### Recommendations

We recommend that the Town seek reimbursement for all charges incurred which were duplicative, unnecessary, personal in nature, or not in compliance with Town policy. We further recommend that the Town adopt detailed travel policies as well as purchasing procedures for the use of credit cards which should provide guidance for the appropriate use of public funds as well as the supporting documentation expected to be maintained. These policies and procedures should require:

- (1) documentation of the business purpose for all expenditures;
- (2) itemized receipts for meals, as well as a list of people attending the meals;
- (3) timely submission of original receipts - submission should occur before the monthly statement arrives and in time to adequately review the propriety of the expenditure;
- (4) expense reports to include all amounts incurred during travel including amounts charged to the Town credit card. Any duplicate expenses that are identified should be reimbursed immediately by the traveler; and
- (5) employees to record departure and arrival times on expense reports in order to determine the appropriate amounts to be reimbursed for per diem.

### Mayor Receiving Vehicle Allowance and Mileage Reimbursements

**From January 2011 to March 2013, Mayor Smith received monthly vehicle allowance payments totaling \$4,100 during the same period in which she submitted and received mileage reimbursements totaling \$6,535. Expenses that are duplicative may violate the Louisiana Constitution and state law.<sup>2</sup>**

From January 2011 to December 2011, Mayor Smith received a \$100 per month vehicle allowance. This allowance was increased to \$200 per month in January 2012. During the same time period in which she received the vehicle allowance, Mayor Smith also submitted and received mileage reimbursements totaling \$6,535 from the Town. Since Mayor Smith submitted and received mileage reimbursements for her actual mileage incurred (in her personal vehicle), the monthly vehicle allowance payments appear to be duplicative.

Mayor Smith could not provide us (auditors) with any documentation or an explanation as to the purpose of her vehicle allowance. She stated it was her understanding that she and the fire chief receive a vehicle allowance because they do not drive Town vehicles; however, she did not know what the allowance covered. Also, Mayor Smith stated that the allowance was in effect when she came into office, but could not explain why the allowance was increased from \$100 to \$200 per month. She indicated that we should ask the board of selectmen because they approved the allowance and the increase. Mayor pro-tem Michael Wade stated that he was not sure what the mayor's vehicle allowance covered and was not sure why it was increased. We

reviewed minutes for board of selectmen meetings and did not find any evidence of board approval for the increase to Mayor Smith's vehicle allowance. In addition, contrary to the Internal Revenue Code, the Town does not include allowance payments (a fringe benefit) provided to employees as income/wages on IRS form W-2, *Wage and Tax Statement*.

Since the Town could not provide documentation to indicate what constitutes a vehicle allowance, the Town may have duplicated vehicle expenses by paying both a vehicle allowance and specific mileage reimbursements to the Mayor during the same period. Expenses that are duplicative may violate the Louisiana Constitution and state law.<sup>2</sup>

### **Recommendations**

We recommend that the Town develop written policies and procedures to ensure that public funds are spent according to appropriate policies and laws. These policies and procedures should require:

- (1) the Town to document the public purpose for providing a vehicle allowance to certain employees. This documentation should clearly indicate what the allowance covers in order to ensure that it does not duplicate other expenses;
- (2) that the Town either provide employees with a vehicle allowance or specific mileage reimbursements, not both; and
- (3) the Town include amounts paid to employees as allowances as income on their IRS form W-2 as required.

### **Ethics - Prohibited Transactions with Smith's Medical Express**

**From July 15, 2010 to February 22, 2013, the Town issued payments totaling \$9,700 to Smith's Medical Express, a company owned by Mayor Smith's husband, Anthony Smith. These payments were for medical transportation services authorized by the Claiborne Parish Coroner; however, the Town was responsible for paying the charges and the checks were signed by Mayor Smith. By signing Town checks payable to her husband's company, Mayor Smith may have violated the state's ethics law.<sup>3</sup>**

When a death occurs, the parish coroner has the discretion to either perform an autopsy or have an autopsy performed by another competent physician. Louisiana Revised Statute (La. R.S.) 13:5706 (D) (1) provides, in part, that the parish or municipality in which the deceased was domiciled shall pay the coroner's fees and any necessary fees for the investigation and the cost of any autopsy including the cost of transporting the body. According to the Claiborne Parish Coroner, Dr. D.K. Haynes, deceased bodies are transported to Little Rock, Arkansas for autopsy and his office determines which company will be used to transport the body. Dr. Haynes stated that although he does not have a transportation contract in place, his office has used Smith's Medical Express to transport bodies to Little Rock for several years and predates Mayor Smith's election to office.

Smith's Medical Express is owned and operated by Mayor Smith's husband, Anthony Smith. Records indicate that the Town issued payments to Smith's Medical Express for transporting deceased bodies (who were domiciled within the Town of Homer) to Little Rock for autopsy prior to Mayor Smith taking office in June 2010. However, since Mayor Smith took office in June 2010, the Town has issued payments totaling \$9,700 to Smith's Medical Express. These transactions appear to have been initiated and authorized by the coroner's office; however, the Town was responsible to pay the charges and each check was signed by Mayor Smith.

La R.S. 42:1112 (B) (1) provides, in part, that no public servant shall participate in a transaction involving the governmental entity in which, to his actual knowledge, a member of his immediate family has a substantial economic interest. By signing Town checks payable to her husband's company, Mayor Smith may have violated the state's ethics law.<sup>3</sup>

### **Recommendations**

We recommend the Town consult with legal counsel and the Louisiana Board of Ethics on the legality of these payments. The Town should also adopt detailed ethics policies and procedures that include requiring all employees to attend yearly ethics training in accordance with state law.

#### **Ethics - Prohibited Contractual Arrangement with Mayfield Youth Sports Association**

**From May 18, 2011 to January 4, 2013, the Town issued payments totaling \$11,421 to the Mayfield Youth Sports Association (Mayfield), a nonprofit corporation operated by Fred Young, the Town's parks and recreation director. As a director of Mayfield, Mr. Young was responsible for spending public funds received from the Town. This relationship created a conflict of interest that may violate the state's ethics law.<sup>4</sup>**

Mr. Young was a paid employee of the Town and served as the Town's parks and recreation director. Mr. Young is also the director of Mayfield Youth Sports Association (Mayfield). Records indicate that the Town provides Mayfield with an annual contribution of \$3,000 to provide sports and other activities for children and also provides funding for specific events held by Mayfield such as the annual Juneteenth Festival. The Town did not require Mayfield to provide an annual accounting of the public funds it expended. Mr. Young who is listed as a director of Mayfield stated that he was involved with Mayfield prior to being hired by the Town and that he does not receive any compensation from Mayfield. We noted that on April 19, 2013, Mr. Young resigned from his position at the Town.

La. R.S. 42:1113(A)(1)(a) provides, in part, that no public servant shall bid on or enter into any contract, subcontract, or other transaction that is under the supervision or jurisdiction of the agency of such public servant. As a director of Mayfield, Mr. Young is responsible for spending the public funds received from the Town. Because Mr. Young was also an employee of the Town, this relationship may have created a conflict of interest that violated Louisiana law.<sup>4</sup>

### **Recommendations**

We recommend that the Town consult with legal counsel and the Louisiana Board of Ethics on the legality of this relationship. The Town should also adopt detailed ethics policies and procedures that include requiring all employees to attend yearly ethics training in accordance with state law and prohibit employees from contracting with the Town. Should the Town continue to financially support Mayfield's operations, the Town should document the public purpose of such support in a valid written cooperative endeavor agreement that should require Mayfield to provide an annual accounting of funds received from the Town.

## LEGAL PROVISIONS

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<sup>1</sup> **Louisiana Constitution Article VII, Section 14(A)** 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.”

**Louisiana Revised Statute (La. R.S.) 14:133(A)** states, “Filing false public records is the filing or depositing for record in any public office or with any public official, or the maintaining as required by law, regulation, or rule, with knowledge of its falsity, any forged document, any wrongfully altered document, or any document containing a false statement or false representation of a material fact.”

<sup>2</sup> **Louisiana Constitution Article VII, Section 14(A)** 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.”

**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 any 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>3</sup> **La. R.S. 42:1112 (B)** states, in part, “No public servant, except as provided in R.S. 42:1120, shall participate in a transaction involving the governmental entity in which, to his actual knowledge, any of the following persons has a substantial economic interest: (1) Any member of his immediate family.”

<sup>4</sup> **La. R.S. 42:1113 (A)(1)(a)** states, “No public servant, excluding any legislator and any appointed member of any board or commission and any member of a governing authority of a parish with a population of ten thousand or less, or member of such a public servant’s immediate family, or legal entity in which he has a controlling interest shall bid on or enter into any contract, subcontract, or other transaction that is under the supervision or jurisdiction of the agency of such public servant.”

## APPENDIX A

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### Management's Response



## TOWN OF HOMER

Town Clerk  
*Lori Kirkpatrick*

*Alecia N. Smith, Mayor*  
400 East Main  
Homer, LA 71040  
(318) 927-3555 - Fax (318) 927-3399

Attorney  
*Marcus Patillo*

November 19, 2013

**Mr. Daryl G. Purpera, CPA, CFE**  
Louisiana Legislative Auditor  
Legislative Audit Advisory Council  
State of Louisiana  
P.O. Box 94397  
Baton Rouge, LA 70804-9397

Re: **Town of Homer State Audit**

Dear Mr. Purpera:

The Town of Homer has already begun the necessary steps to improve our day to day operations including the areas below. Throughout my term, our team has learned the importance of gaining and building professional relationships in order to bring business and industry to our town. Travel and business meetings over the last three (3) years have resulted in more than five million dollars in grants and external funding for the improvement and betterment of our town.

While we have had such success, the Town of Homer has also had its share of challenges with staff turnover, increased health insurance costs, numerous lawsuits, cash flow issues, and a severely aged infrastructure, especially in the water and wastewater department. Several of the items noted in our recent audit reports can be attributed to these challenges, but please be assured that we are working hard to improve the efficiency and effectiveness when it comes to caring for the public resources that we have been entrusted to manage.

Noted below are specific responses to your findings as requested:

## **DUPLICATE AND IMPROPER TRAVEL EXPENSES OF MAYOR**

We are currently in the process of updating our policies and procedures manual which includes travel. This update will include a detailed travel policy as well as purchasing procedures for the use of credit cards and per diems. We will use the State of Louisiana Travel Guide as a guide which requires documentation of the business purpose for all expenditures, along with all receipts related to travel. Accurate notes will be kept for proper documentation in the travel files. The current practice was taught to the former Town Clerk, and all travel was prepared by her. No travel requisitions were prepared by the mayor. The practice that was used for travel (mileage, per diem, housing, etc.) was in place at the beginning of the current administration's term and had not been changed or challenged. More specifically, the practice was already in place before June 2010 when I was appointed Interim Mayor by the Homer Town Council.

In response to needed names for business meetings that involved meals, I was not aware or informed of the process that required me to get names and signatures for them. This required procedure will be included in the new policies per your recommendation and citation. In no instance were meals and travel charged to the Town of Homer that had no public purpose or benefit.

## **MAYOR RECEIVING VEHICLE and MILEAGE REIMBURSEMENTS**

As with the above, we are currently in the process of updating our policies and procedures manual. This update shall document the public purpose for providing a vehicle allowance to certain officials and employees. It will also note that employees and officials who are provided a vehicle allowance shall not receive mileage reimbursements for intra-parish travel which is currently the practice. Further, employees that are provided a vehicle allowance will have it reported as income to the IRS annually.

## **ETHICS- PROHIBITED TRANSACTIONS WITH SMITH'S MEDICAL EXPRESS**

Town Attorney Marcus Patillo is in the process of putting together a letter to the Louisiana Board of Ethics, requesting an advisory opinion on this matter on behalf of the Town of Homer. Futher, we will be adding to the town's policy and procedure manual that all employees attend the yearly ethics training in accordance with state law.

Additionally, please note the contractual agreement with Smith's Medical Express was in place prior to the appointment and swearing in of the current administration which includes me as mayor. It has never been communicated to me that my election would require a different arrangement with Smith's Medical Express especially since his services are retained and approved by the elected Claiborne Parish Coroner. The Claiborne Parish Police Jury and the Claiborne Parish Coroner's Office arranged the agreement with the above mentioned business, though the town is responsible for the services that are rendered in the corporate limits of the Town of Homer.

## **ETHICS – PROHIBITED CONTRACTUAL ARRANGMENT WITH MAYFIELD YOUTH SPORTS.**

Town Attorney Marcus Patillo is drafting a letter to the Louisiana Board of Ethics, asking for an advisory opinion on this matter as well. Futher, we're adding to the town's policies and procedures manual that all employees and officials attend the yearly ethics training in accordance with state law. Also, we are in the process of updating all cooperative endeavor agreements that will have all participating agencies and organizations state what they will do with the funds provided by the town. Also, upon the close of the fiscal year that the agreement is in place, the entity receiving funds from the town will provide an accounting to the town's appropriate authorities.

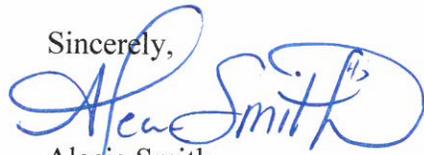
It is worth noting that the Town of Homer and the Mayfield Youth Sports Association have a very long history. The contractual relationship has been in effect for many years, prior to my being appointed and elected to the office of mayor. In the spring of 2013, the part-time recreation director resigned and the postion remains vacant.

As a very small town that has lost significant population over the last twenty years, we often have employees and elected officials who have dual roles and responsibilities, especially with recreation. Previously, the Town of Homer has had alderman with direct authority over recreational programs, staffing and budgets. The most recent former town attorney heads the Homer Recreation Association which has an identical cooperative endeavor agreement with the town. The current agreements were drafted by his firm and his father formerly served as the financial consultant that oversaw the budget which included recreation and legal retainers. Nonetheless, in each of these cases, the Homer Town Council voted and approved the appointments, agreements, and transactions. Since it's clear of the conflicts that may have occurred in the past, I have asked the Town Attorney to conduct a staff workshop with all the department heads and supervisors regarding matters like these before the end of the fiscal year.

Although we have not made all of the necessary changes to date, please know that it's our top priority. It has never been the intent of any employee or official of the town to mismanage any funds and I don't believe it has occurred. Our job has been to work diligently to ensure that our great town, with its wonderful history, continues to grow through industry recruitment and infrastructure improvements. I do concur that many of the practices that were in place upon my taking office in June of 2010 are not clearly defined and in line with best standards for the operations of a municipality. I am committed to working with our accountant Cyndi Brooks, auditor Marsha Millican, Town Council, and the Louisiana Legislative Auditor's Office to resolve all of these issues.

Homer is a great place to live. I consider it a privilege to represent the citizens of this town. I want to make it a place anyone would be proud to call home.

If you have any questions or need any additional information, please contact me at (318) 927-3556.

Sincerely,  
  
Alecia Smith  
Mayor