

WINN PARISH ASSESSOR



COMPLIANCE AUDIT  
ISSUED NOVEMBER 12, 2008

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

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STEVE J. THERIOT, CPA

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LOUISIANA LEGISLATIVE AUDITOR  
STEVE J. THERIOT, CPA

November 12, 2008

Honorable Margeree Pearson  
Winn Parish Assessor  
119 W. Main Street  
Courthouse, Room 101  
Winnfield, Louisiana 71483

We have audited certain transactions of the Winn Parish Assessor. 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*; therefore, we are not offering an opinion on the Winn Parish Assessor's financial statements or system of internal control nor assurance as to compliance with laws and regulations.

The accompanying report presents our findings and recommendations as well as management's response. Copies of this report have been delivered to the Louisiana Board of Ethics and others as required by law.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Steve J. Theriot", is written over a faint, circular watermark or seal.

Steve J. Theriot, CPA  
Legislative Auditor

JC:GD:DD:dl



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During our audit, we identified the following conditions:

1. For the 2007 assessment year, the Assessor's Office had no documented evidence that written notifications of initial property valuation increases of 15% or more were sent to 161 of the 175 property owners as required by law, 48 of which were added to the computerized assessment listing after the public exposure period expired. In addition, property valuation changes are poorly documented, have no written approval, and are not safeguarded in the Assessor's property assessment database.
2. From January 2004 through December 2007, we identified approximately \$10,081 in travel expenses that were not properly documented.
3. In 2005, 2006, and 2007, the Assessor's Office obtained loans of \$22,000; \$25,000; and \$65,000, respectively, in possible violation of state law.
4. Leave accruals and use are not being recorded.

## **Background**

Louisiana law requires that assessors complete their assessment listings by July 1 each year. Owners of property whose assessed value increased 15% or more from the previous year's assessed value shall be provided written notification of the assessment no later than the first day of the exposure period.<sup>1</sup> The exposure period is a 15-day period between August 15 and September 15 each year during which the assessment list is posted daily for public inspection. Following the exposure period, a board of review is convened.

The board of review is the parish governing authority. The governing authority in Winn Parish is the police jury. The board holds public hearings to evaluate and make decisions on complaints regarding property assessments. These determinations are final unless appealed to the Louisiana Tax Commission. Upon completion of the board of review hearing, an electronic assessment listing is sent by the Assessor to the Tax Commission. After the Tax Commission certifies the assessment listing, the list is sent to the local tax collecting agency, which then mails out the tax bills to the property owners of record.

## **Notification of Property Owners in Writing**

We reviewed the 2007 assessment listing and identified 175 properties with assessed value increases of more than 15%. During an interview with Mr. Albert D. "Bodie" Little, former Winn Parish Assessor, he informed us that he was not aware of any legal requirement to notify property owners of changes in the assessed value of their properties of 15% or more.

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<sup>1</sup> **R.S. 47:1987** states, in part, that "The preparation and listing on the assessment lists of all real and personal property shall be completed by the assessor on or before the first day of July in each year . . . Assessors shall provide notice to a taxpayer of the amount of the assessment of the taxpayer's property . . . When the taxable assessment of the taxpayer's property for a tax year increases by fifteen percent . . . no later than the first day of the exposure period. . . ."

Based on interviews with Mr. Little and the three deputy assessors, there does not appear to be any consistent policy with regard to when written notifications are required to be sent or how written notifications are documented. Of the 175 valuation increases of 15% or more that we identified for 2007, only 14 had documentation indicating that written notifications were sent. Because of the lack of documentation, we could not determine if the remaining 161 assessments received the required written notification.

If the proper written notification was not sent, property owners who might have disputed their new assessments may not have been able to avail themselves of the full review process mandated by law including a 15-day exposure period and a board of review hearing. In fact, no complaints were brought before the board of review in 2007, even though several property owners subsequently filed a civil suit over valuation increases they believed were improper. In addition, an evaluation of the electronic assessment listing revealed that 48 of the 175 valuation increases were added to the listing after the end of the exposure period, some as late as November 16, 2007.

Mr. Little stated that he did not make any valuation changes after the exposure period nor did he instruct or authorize his employees to make such changes. Mr. Little suggested that these valuation increases may have been caused by delays in recording the valuation increase into the assessment database. Because of the volume of the valuation changes, his employees were still working on inputting this data into the assessment database after the exposure period. Mr. Little added that some of these valuation changes may have been caused by his employees mistakenly recording some valuation changes on the 2007 rolls that should have gone on the 2008 rolls.

Because of the lack of written authorizations for the valuation changes and the lack of supporting documentation (see below), we cannot determine whether these valuation changes were made available during the exposure period as required by state law.<sup>2</sup>

### **Internal Control Issues Regarding Assessments**

During our audit of the Assessor's Office, we noted several control deficiencies associated with the assessment process. These include poor documentation of valuation changes; poor documentation of approval for valuation changes; and no access controls over the assessment database. These deficiencies are discussed as follows:

#### Poor Documentations of Valuation Changes

Valuation changes are made by the Assessor's Office on the basis of property inspections that indicate a changed value for the property; sales of property that indicate a changed value for the property; or self-reporting of value changes by property owners. During our review of 2007 valuation changes, we noted many instances where there was no documentation (inspection reports, sale documents, or LAT self-reporting forms) to support changes in property valuation.

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<sup>2</sup> See footnote 1.

Poor Documentation of Approval of Valuation Changes

We noted during our review that the Assessor's Office has no written policy for how changes in property valuations are to be approved and how this approval is to be documented. According to Mr. Little, he instructs his deputy assessors verbally to make property valuation changes. This verbal authorization is not documented for all property valuation changes. During our review of valuation changes in the assessment database, we noted that only 17 of 175 valuation changes had documentation indicating approval by Mr. Little.

Poor Database Security

According to office procedure, the three deputy assessors are responsible for updating property valuation changes in the assessment database for their respective wards. During our audit, we noted the lack of access controls for the property assessment database. Without adequate database controls, unauthorized property assessment changes could occur and go undetected.

Recommendations

We recommend that management of the Assessor's Office perform the following:

1. Ensure that all property owners whose property value increased by more than 15% are promptly notified in writing of the increase as required by law.
2. Ensure that all property owners are afforded a full review process to challenge assessments that they may deem unfair.
3. Properly document all changes to the assessment listings, including property valuation changes. The changes should be supported by appropriate documentation including inspection reports, sale documents, and LAT forms.
4. Ensure that all changes to the assessment listings are dated and have written approval of the assessor.
5. Segregate the assessment database by ward and restrict write access to the employee with the responsibility for updating assessment listings for that ward. Management should consider the use of passwords to protect access to only authorized employees.
6. Adopt change controls for the property management database that clearly document when changes are made to assessment listings and the employee making the changes.

## Undocumented Travel Expenses

During our audit, we reviewed all travel expenditures from January 2004 through December 2007. We identified approximately \$10,081 in travel expenses that are not properly documented. These travel expenses are described below.

Mr. Little's job responsibilities require him to travel locally on office-related business. According to Mr. Little, he uses his personal vehicle for office-related work such as property reassessments, meetings, et cetera. He typically submits claim reimbursement forms monthly for the mileage, meals, and tips associated with these trips.

During our audit, we identified \$9,455 of mileage reimbursements made to Mr. Little on the basis of these claim forms that did not have a documented public purpose. The claim forms also did not show the trip destinations or the odometer readings for these mileage claims. We also identified \$626 of hotel expenses that also had no documented public purpose.

## Recommendations

We recommend that management of the Assessor's Office:

- (1) ensure that public funds only be spent on necessary business travel;
- (2) ensure that the business purpose for all travel is properly documented; and
- (3) ensure that mileage reimbursements are supported with trip destinations and odometer readings.

## Improper Loans

The Assessor's Office obtained loans in 2005, 2006, and 2007 for \$22,000; \$25,000; and \$65,000, respectively. According to Mr. Little, the loans were needed to cover shortages of funds because of the late mailing of the ad valorem tax notices in these years. The loans were not approved by the State Bond Commission nor were they provided for in ordinance by the entity's governing body as required by Louisiana law.<sup>3</sup> In addition, the interest rate on one of the loans exceeded the maximum allowed by Louisiana law.<sup>4</sup>

All forms of indebtedness must be approved by the State Bond Commission. The only exception is purchases made in the ordinary course of business on credit terms not to exceed 90 days. Although these loans were repaid within 90 days, they were not purchases made in the ordinary course of business; therefore, the exception provided by law does not appear to apply.

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<sup>3</sup> R.S. 39§1410.60 states, in part, that "No parish, . . . or any political subdivision . . . shall have authority to borrow money, incur debt, . . . without the consent and approval of the State Bond Commission. . . . The provisions of this section shall not apply to purchases made in the ordinary course of business of administration on terms of credit not to exceed ninety days."

R.S. 33§2926 states, in part, that "The governing authorities of parishes and municipalities shall not contract any debt without fully providing in the ordinance creating the debt, the means of paying the principal and interest."

<sup>4</sup> R.S. 39§747 states, in part, that "Certificates of indebtedness issued by parishes hereunder shall not bear a greater rate of interest than eight per cent per annum."

In addition, any debt must be provided for by ordinance either from the entity's governing body (Police Jury) or by the elected official. During our review, we did not find any evidence of ordinances pertaining to these loans.

Recommendations

We recommend that management of the Assessor's Office perform the following:

1. Ensure that when required by law, loans are submitted to the State Bond Commission for approval.
2. Ensure that loans are provided for by ordinance.

**Leave Accrual and Use Are Not Documented**

During our audit, we noted that the Assessor's Office does not officially document leave accruals or the use of leave for any employee. At least one employee of the office tracked her leave using a desk calendar; however, an official balance of leave was not kept by the Assessor's Office. Without appropriate documentation, the office cannot ensure that leave balances are correct and that vacation and sick leave policies are adhered to.

Mr. Little asserts in his response (See management's response.) that former Deputy Assessor Brenda Usrey kept electronic leave records for the three employees of the Assessor's Office. When we questioned Mr. Little regarding these records, he stated that the leave records were generated from Ms. Usrey's handwritten personal calendars and not kept on the agency's computer system. Ms. Usrey stated that these records would only be accurate for the days that she was present in the Assessor's Office. According to the attached leave records, Ms. Usrey was absent from work on paid leave for 171 days from 2005 to 2008. Mr. Little also stated that it was not Ms. Usrey's job to keep these records, and, therefore, they were not the official leave records.

Recommendations

We recommend that management of the Assessor's Office ensure that all leave taken is properly authorized and documented.

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Tax assessors are elected to four-year terms of office. R.S. 47:1903 provides, in part, that tax assessors shall enumerate, list, and assess property. Tax assessors shall also prepare lists showing the property valuations assessed. During the period covered by this audit, Albert Dewayne Little was the Winn Parish Assessor. In November 2007, he was elected sheriff of Winn Parish. The current Winn Parish Assessor is Margeree Pearson. Ms. Pearson was a deputy assessor under Mr. Little.

The legislative auditor received information indicating that assessments may have been conducted improperly and that office funds may have been used inappropriately. This examination was performed to determine the credibility of this information.

The procedures performed during this examination consisted of (1) interviewing employees of the Assessor's Office; (2) interviewing other persons as appropriate; (3) examining selected documents provided by the Assessor's Office; and (4) reviewing applicable state regulations.

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## Management's Response





119 W. MAIN STREET  
ROOM 101 COURTHOUSE

MARGEREE PEARSON  
WINN PARISH ASSESSOR  
WINNFIELD, LOUISIANA 71483-3201  
EMAIL: winnpta@bellsouth.net



PHONE: 318-628-3267  
FAX: 318-648-7602

November 7, 2008

Steve J. Theriot, CPA  
La. Legislative Auditor  
1600 North Third Street  
P O Box 94397  
Baton Rouge LA 70804-9397

Dear Mr. Theriot,

Please find enclosed my written response to the audit finding(s) on the Winn Parish Assessor.

If you require any additional information, please contact me.

Sincerely,

A handwritten signature in cursive script that reads "Margeree Pearson".

Margeree Pearson,  
Winn Parish Assessor

MP

Enclosure



119 W. MAIN STREET  
ROOM 101 COURTHOUSE

MARGEREE PEARSON  
WINN PARISH ASSESSOR  
WINNFIELD, LOUISIANA 71483-3201  
EMAIL: winnpta@bellsouth.net



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### *NOTIFICATION PROPERTY OWNERS IN WRITING*

The audit stated that, *the Former Assessor Albert D. "Bodie" Little, stated he was not aware of any legal requirement to notify property owners of changes in the assessed value of their properties of 15% or more.*

See attached Exhibit "A", Louisiana Tax Commission Statewide Advisory that was sent to A. D. "Bodie" Little via email through the Winn Parish Assessor's Office.

Also, see attached Exhibit "B" from the Winn Parish Enterprise Newspaper, titled, *Suit Alleges Assessment Impropriety; Little Says Case "All About Politics"*.

*Mr. Little stated that he did not make any valuation changes after the exposure period nor did he instruct or authorize his employees to make such changes.*

Mr. Little did instruct and authorize Deputy Assessor Brenda S. Usrey, to make all valuation changes of the property owners that did not receive letters of changes made after the public exposure period.

*Mr. Little added that some of these valuation changes may have been caused by his employees mistakenly recording some valuation changes on the 2007 rolls that should have gone on the 2008 rolls.*

Property valuation changes for the tax year of 2007 were applied to the 2007 tax roll and valuation changes for 2008 were not put on until the 2008 tax roll.

### INTERNAL CONTROL ISSUES REGARDING ASSESSMENTS

#### *Poor Database Security*

The Assessor's Office alone could not financially purchase & put into place a more updated computer system. Until a new system could be purchased, Mr. Little instructed the three (3) deputies to put their initials on any assessment listing that any changes were made to.



119 W. MAIN STREET  
ROOM 101 COURTHOUSE

**MARGEREE PEARSON**  
WINN PARISH ASSESSOR  
WINNFIELD, LOUISIANA 71483-3201  
EMAIL: [winnpta@bellsouth.net](mailto:winnpta@bellsouth.net)



PHONE: 318-628-3267  
FAX: 318-648-7602

### UNDOCUMENTED TRAVEL EXPENSES

Since July 7, 2008, the Winn Parish Assessor's Office has followed the guidelines of the 2007 – 2008 Louisiana Travel Guide.

### IMPROPER LOANS

If any loans are needed for the Winn Parish Assessor's Office after July 7, 2008, it will be submitted through the proper channels including the Winn Parish Police Jury and the State Bond Commission.

### LEAVE ACCRUAL AND USE ARE NOT DOCUMENTED

Since July 1, 2008, the Winn Parish Assessor's Office has ensured that all leave taken is properly authorized and documented on a databased computerized system.

**EXHIBIT "A"**

**LOUISIANA TAX COMMISSION**

**STATEWIDE ADVISORY**

**02-2006**

*Re: Notice of Assessments & Submission of Proposed Assessment Lists*

**SUBMISSION OF PROPOSED ASSESSMENT LISTS**

In a previous Statewide Advisory, you were advised that Act 310 of the 2005 Legislative Session mandates that all parishes which have participated in the Tax Commission's statewide ad valorem tax assessment database program are required to submit proposed assessment lists to the Tax Commission in electronic format for publication on the Tax Commission's website for public inspection during the **public exposure period provided for in La.R.S. 47:1992**. The list submitted to the Tax Commission must be the same list which is made available for public exposure in the assessors office. You are reminded that the Tax Commission must receive the proposed assessment lists at least **ten (10) business days prior to your open book period**. The only parishes which do not participate in the Tax Commission database are Jefferson Davis, Sabine, Vernon and Winn. *(See Tax Commission Statewide Advisory No. 01-2006)*

**NOTICE OF INCREASE IN ASSESSMENT**

Act No. 496 of the 2005 Regular Session requires each assessor (except Rapides Parish), to provide individual notices to taxpayers of the amount of their property assessments, including "supplemental assessments" of omitted property, every reassessment year and/or when their assessments **increase by 15% or more** from the previous tax year. This notice shall be provided by mailing such information to the taxpayer at the same address to which the notice of tax due is sent by the collector of taxes no later than the first day of exposure of the period provided by R.S. 47:1992. Mailing of the notice constitutes "full compliance" with the law. Taxing bodies (except Rapides Parish) are required to pay the assessor their share of the total expense in implementing the assessment information provisions each tax year.

**BANK, INSURANCE AND PUBLIC SERVICE COMPANIES ASSESSMENTS**

Please be advised that the Tax Commission will send out notices to the banks, insurance and public service companies advising them of their assessed values. The public service notices are sent prior to the certification of the assessment to the assessors. The bank and insurance assessments are sent either prior to or approximately the same time as the certifications is sent to the assessors. The proposed assessments need not be included in your proposed assessment lists sent to the Tax Commission for posting on the Commission website during the public exposure period.

# Suit Alleges Assessment Impropriety; Little Says Case 'All About Politics'

EXHIBIT "B"

Seven plaintiffs in a lawsuit filed last week in district court allege that Winn Parish assessor A.D. "Bodie" Little changed the assessment list for the parish after it had been presented to the Louisiana Tax Commission, changing "certain assessments to dramatically increase taxes owed."

The suit, filed Jan. 14 by Oneshboro attorney Bobby Culpepper, asserts that the increases were "intention, not a clerical error." Notices were not mailed out until mid-December or 2007 property taxes. The suit indicates that the property owners never received official notification that their assessments had risen over 15%. As a result, the plaintiffs paid combined taxes of \$15,884 under protest.

"This is all about politics," Little said this week in response to the suit. "If they, including their lawyer, had enough common sense to ask me, they'd find that the Tax Commission has very one of those assessments. Plus more, that they're doing change orders because our office

did not mail those notices out. But they didn't, none of them did."

Little said a law passed in 2005 requires that if taxes go up more than 15%, the assessor must send out a notice. "I'm not making excuses but when that happened, I was being operated on for cancer." He said his chief deputy did not tell him about the new law and those notices did not go out, though the office previously mailed out change notices on assessments.

The suit goes on to allege that shortly after the sheriff's election which Little won, he changed the assessments on the plaintiffs who "actively opposed his candidacy for sheriff of Winn Parish."

Included in the complaint are Gregg Davies (with nine separate assessments totaling \$4,786), Cranford Jordan (five assessments for \$1,853), Tommy G. Martin and Brenda W. Martin (two assessments for \$1,658), Jody R. Hadlock (ten assessments for \$960), Bradley Kyle Smith (one

*Continued on Page 2*

## Lawsuit...

*Continued from Page 1*

assessment for \$357) and Triple S Enterprises (two assessments for \$6,314).

The suit which alleges tax records were changed after notices went out, says that Little "acted in extreme bad faith" and claims his actions are in violation of RS 47:1992.

"Several things they're saying in this suit are bold face lies," Little countered. "I never changed anything. It didn't have anything to do with meanness, didn't have anything to do with trying to get even, didn't have anything to do with the Sheriff's election. The election is over... we need to move on."

Also named in the suit are sheriff James "Buddy" Jordan and mayor Deano Thornton as the ex-officio tax collectors for the parish and city, respectively.



# Winn Parish Enterprise

Winn Parish, LA  
L. Post Office

Winnfield, LA  
Department of the Forest  
Copyright 2008

Hall of Fame banquet  
set for Feb. 2

(See index on page 2)



Tobacco initiative in Winnfield  
on Tuesday, Feb. 12

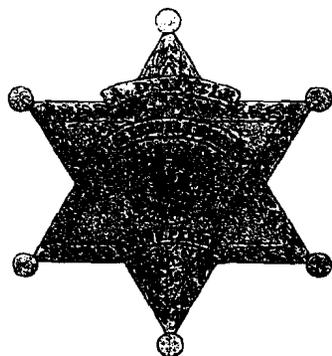
(See page 2)

ISU championship  
1936-style

(See page 20)

ISU championship  
1936-style

As part of his response, former assessor, Mr. A.D. Little, included a copy of our draft audit report. Because our draft audit reports are subject to content changes, we consider them to be confidential. Therefore, our draft audit report was removed from Mr. Little's response. This report includes any changes made as a result of additional information received.



# Winn Parish Sheriff's Department

**A.D. "Bodie" LITTLE**  
Sheriff and Ex-Officio Tax Collector

P. O. Box 950 Winnfield, LA 71483  
Phone: (318) 628-4611

**PAUL ALSUP**  
Chief Criminal Deputy

**BRENDA S. USREY**  
Chief Civil Deputy

October 27, 2008

VIA FACSIMILE (225) 339-3870  
Louisiana Legislative Auditor  
Kevin Kelley, Compliance Audit Manager  
P.O. Box 94397  
Baton Rouge, LA 70804

Dear Mr. Kelley:

Attached is my response to the best of my ability for the Legislative Audit that was conducted in the Winn Parish Assessor's Office over the last year. As I am no longer the Winn Parish Assessor, I did not have access to a lot of the information needed for response to the audit.

Thank you very much for your assistance in this matter. If you have any questions, please feel free to contact me at 318-628-4611 or by e-mail at [wps043@bellsouth.net](mailto:wps043@bellsouth.net).

Sincerely,

A.D. "Bodie" Little

Response to Section 1:

**Failure to Notify Property Owners in Writing**

When I left the Winn Parish Assessor's Office there was a folder on my desk that had Policy & Procedure Orders on:

All property owners whose property values increased 15% or more, were to be notified in writing. Documentation on the paper trail was always to be documented and all reasons for any change has always been documented on the private lines of our computer, until Margeree Pearson decided she wasn't going to do that any more. We discussed this and she was ordered to document. The majority of those 175 property owners were in the area she works. All the properties that we could identify were changed back to their 2006 value per the Louisiana Tax Commission through change orders issued from the Assessor's Office. One of the properties that no one noticed was mine and my wife, Kelly Little. This property was increased over 15% and we did not receive a notice. The Winn Parish Sheriff's Office never issued new tax notices on these change orders.

**Internal control Issues Regarding Assessments**

As far as safeguarding our computer data, our system was obsolete and everyone can get into it. I suggested the new administration check into new computer system as I did not want to purchase new software since I was not going to be the Assessor.

Section 2:

**Undocumented Travel Expenses**

The travel expenses that were not properly documented according to the auditors were in fact properly documented per my CPA Auditors. I filled out my daily diary with every trip on it, and then I filled out an Expense form. My office was broken into and several of my personal diaries that I kept in my desk drawer were the only things that were missing. I was notified at church by Deputy Jamey Maxwell that someone had seen my office window broken and called into the Sheriff's Office to report this. I was called to the office on Sunday, December 2, 2007. I have attached a copy of the Sheriff's Office report. Something that I did not miss at the time was my diaries (2005 & 2006). The Auditors asked me about dates and what I did on other years and I told and showed them from my diaries. Whoever filed this complaint with the Legislative Auditors Office is a suspect in the breaking in of the Winn Parish Assessor's Office. I respectfully request their names for their involvement in a criminal investigation. As far as travel expense I would advise the New Assessor to buy an office car because I got chastised over mileage and drove my personal vehicle since 1990 and never claimed all the mileage I was entitled to.

## Section 3:

**Improper Loans**

In response to the Winn Parish Assessor's Office borrowing money from Sabine State Bank for the years 2005, 2006, and 2007, the auditors talked to the Bank Loan Officer, Mr. Bo Walker, and he advised Jodie and Mitch that the Winn Parish Assessor's CPA, Mr. Steve Bates, had been told in 2005 that we would have to borrow money. I asked Mr. Bates would I have to go to the Bonding Commission, and Mr. Bates sent Mr. Walker what he said we had to do. I borrowed this money and paid it back under the direction and advice of our CPA, Mr. Steve Bates.

## Section 4:

**Leave Accrual and Use are Not Documented**

In response to leave accruals and use we had cards (personnel) that former employee Angie Collins kept current until she resigned and at that time Margeree Pearson was responsible for that. Deputy Assessor Brenda Usrey has copies of a computer print out that she also kept, which are attached.

When I left the Winn Parish Assessor's Office, I left a folder on my desk that had copies of policy and procedures for:

- a) Vacation
- b) Sick Time
- c) Travel
- d) Mileage
- e) Notice of over 15% value increase
- f) Office procedures

This office audit was politically motivated and I am so sorry the the State Of Louisiana would waste the money it has on travel, lodging, meals and employec hours when you have been advised of several vagrant violations by some of the same people that are involved in this and to my knowledge, nothing has been done.



Winn Parish Sheriff's Department  
Investigative report

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page one

Date: December 2<sup>nd</sup> 2007

Investigating Officer: Deputy Darrel Winder Winn S.O.  
Deputy Jamey Maxwell Winn S.O.  
Deputy Link Martin Winn S.O.

Case#: 07-12-02-08

Complaint: signal 62 (burglary)

Location: Winn Parish Tax Assessor Office (Bodie Little)  
Winn Parish Court House

Suspect: 

item damaged: one window northwest corner of building.

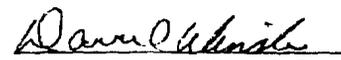
Evidence: item#1. One property/evidence bag labeled #1 containing one Q tip swab containing blood from Margree Pearson desk on the south side of office.  
Item#2. One property/evidence bag labeled#2 containing one Q tip swab containing blood from Margree Pearson desk drawer.  
Item#3. One property/evidence bag labeled #3 containing one Q tip swab containing blood from off the floor.  
Item#4. One property/evidence bag labeled #4 containing one Q tip swab containing blood from Brenda Usrey desk.  
Item#5. One property/evidence bag labeled #5 containing one Q tip swab containing blood from Margree Pearson chair.  
Item#6. One property/evidence bag labeled #6 containing one cigarette packet label Kools located at the bottom of window where point of entry.  
Item #7. One property/evidence bag labeled # 7 containing one Q tip swab containing blood taken from Bodie Little desk.  
Item#8. Phonographs taken and labeled by Deputy Jamey Maxwell (attached).  
Item#9. One piece of sheet metal measured 6"wide and 35" long used to break window to enter office.

Narrative: On December 2<sup>nd</sup> 2007 at approximately 10:40am, Deputy Jamey Maxwell contacted me in reference to someone breaking the window of the Tax Assessor Office. According to Deputy Maxwell, he thought that someone may have gained entry to the office.

Page two

11:20am, I made contact with Deputy Maxwell and Deputy Link Martin and also Deputy Stacy Johnson of the Winn Parish Sheriff's Department and also Mr. Bodie Little. Little opened the office and we went inside. Officer Jamey Maxwell noticed that the door was open to Bodie's office. When Jamey asked Bodie if he left the door open to his office when he left on Friday, he stated that he had not. Officers noticed that the person or persons had gained entry to Bodie's office and also to the main office through that window. Officers noticed that blood was on the floor and on Bodie's desk and also other desk's in the main office. (See evidence list). I fingerprinted Mr. Little desk to which one partial print was pulled from the top of the desk. I told Mr. Little that it would be a process of elimination because he also used the desk as anyone else that has access to his office. It appeared that someone had came inside the office between the hours of 4:30pm Friday evening November 30th 2007 and 10:40am December 2<sup>nd</sup> at the time of the call. Deputy Maxwell found a piece of sheet metal located on the West side of the Winn Parish Court House, and it appeared that it was the items used to break the window. I located in the alley of the courthouse where someone had taken the piece of metal from. Mr Little stated that he couldn't find anything missing from his office but Mrs Pearson may have had some money in her desk. Little tried to make contact with her but was unsuccessful. Little showed me where the culprit had moved paperwork around on his desk and had also gone into drawers in his office and others. All this was photographed by Deputy Maxwell. Deputy Martin and Johnson collected evidence and placed them in evidence bags. Officers noticed a tennis shoe track in the office of Little which appeared to have come from the outside when the culprit entered the window. This was also photographed by Deputy Maxwell.

December 2<sup>nd</sup> 2007 at approximately 9:00am, I spoke with Mrs Pearson. Pearson stated that she didn't have any money in her desk. Pearson stated that she had already rolled the money and moved it. Brenda showed me a candle that was on Margree's desk that had been moved and put in Bodie's office. Margree told me that she had used the candle on last week. I took the candle and fingerprinted it but was unsuccessful. Reporting officer have a suspect in mind and is in the process of locating him for an interview.

  
Darrel Winder W.P.S.O.



ROOM 101  
COURT HOUSE

A. D. "BODIE" LITTLE  
WINN PARISH ASSESSOR  
WINNFIELD, LOUISIANA 71403-3201



TELEPHONE  
318/628-3267

January 1, 1992

TO WHOM IT MAY CONCERN:

This is to state that the Policy of the Winn Parish Assessor's Office on vacation and sick leave is as follows:

VACATION: (Annual Leave)

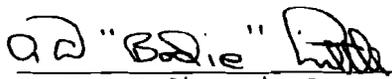
Employees earn two (2) weeks vacation each year, up to 10 years; three (3) weeks for 10-19 years service, four (4) weeks for 20 years service and after. Vacation cannot be accumulated.

SICK LEAVE:

Employees receive pay for sick leave for as long as time off is not excessive or beyond normal boundaries. Sick leave cannot be accumulated. The Assessor reserves the right to require a physician's statement for sick leave, and the Assessor must be notified whenever you are not able to report for work because of illness.

All vacation is subject to the approval of the Assessor.

this Policy is adopted for the Winn Parish Assessor's Office this day of January 1, 1992.

  
A. D. "Bodie" Little  
Assessor, Winn Parish

Vacation Schedule 2005

NAME: Terri Hodnet

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
JAN																															
FEB																															
MAR																															
APR																															
MAY																															HL
JUN																															
JUL				HL																											
AUG																															
SEPT																					SK										
OCT																															
NOV	HL										HL													HL	HL						
DEC																			VA	VA	VA	VA	HL			HL					

Vacation VA  
 Sick SK  
 Holiday HL

Vacation Schedule 2005

NAME: Brenda Usrey

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
JAN																															
FEB																															
MAR																															
APR																															
MAY																															HL
JUN																															
JUL				HL																											
AUG	SK		SK												SK							SK					SK				
SEPT		SK													SK						SK			SK						SK	
OCT							SK						SK				SK	SK	SK	SK			SK	SK	SK	SK	SK			SK	
NOV	HL	SK	SK	SK			SK	SK	SK	SK	HL		SK	SK	SK	SK	SK			SK	SK	SK	HL	HL			SK	SK	SK		
DEC	SK	SK							SK						SK								HL			HL		SK			

Vacation VA  
 Sick SK  
 Holiday HL

13181628-766

WINN SHERIFF

Oct 27 08 12:22P

Vacation Schedule 2005

NAME: Margeree Pearson

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
JAN																															
FEB																															
MAR																															
APR																															
MAY																															HL
JUN																															
JUL	VA			HL																											
AUG																															
SEPT													SK					SK			SK										
OCT																															
NOV	HL										HL													HL	HL						
DEC																						VA	HL			HL	VA	VA	VA	VA	

Vacation VA  
 Sick SK  
 Holiday HL

Vacation Schedule 2006

NAME: Terri Hodnet

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
JAN		HL													HL																
FEB																				HL							HL				
MAR																															
APR														HL		VA															
MAY				SK											SK			SK						SK					HL		
JUN				VA				VA	VA																	VA	VA	VA	VA	VA	
JUL			HL	HL	VA	VA	VA																								
AUG																															SK
SEPT				HL																						SK					
OCT																			SK												
NOV	HL																						HL	HL							
DEC																		VA	VA	VA	VA	HL			HL	HL					

Vacation VA  
 Sick SK  
 Holiday HL

(318) 628-7969

WINN SHERIFF

Oct 27 08 12:22P

Vacation Schedule 2006

NAME: Margeree Pearson

(318) 628-7969

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
JAN		HL													HL																
FEB																					HL								HL		
MAR																															
APR													HL																		
MAY															VA	VA	VA	VA	VA				VA	VA	VA					HL	
JUN					1/2 SK																										
JUL			HL	HL																											
AUG								VA	VA	VA	VA			VA	VA	VA	VA	VA											SK		
SEPT				HL																											
OCT																															
NOV	HL																						HL	HL							
DEC																						HL			HL	HL	VA	VA	VA		

Vacation VA  
 Sick SK  
 Holiday HL

WINN SHERIFF

Oct 27 08 12:22P

Vacation Schedule 2006

NAME: Brenda Usrey

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	
JAN		HL	SK			SK										HL		SK					SK	SK	SK							
FEB	SK 1/2							SK					SK							HL			SK	SK					HL			
MAR	SK	SK											SK								SK	SSK	SK	SK			SK	SK	SK	SK	SK	
APR							SK							HL						SK				SK	SK	SK	SK	SK				
MAY				VA 1/2	VA			VA	SK															SK	SK				HL	SK	SK	
JUN									SK					SK					VA	VA	VA	VA	VA				SK 1/2	SK 1/2	SK 1/2	SK 1/2		
JUL			HL	HL	SK 1/2	SK 1/2	SK 1/2			SK 1/2			SK 1/2	SK 1/2	SK	SK 1/2	SK			SK 1/2		SK										
AUG	SK 1/2	SK 1/2													SK 1/2																	
SEPT				HL				SK					SK												SK 1/2				SK			
OCT					SK																					SK 1/2						
NOV	HL	SK	SK			SK	SK	SK	SK	HL			SK	SK	SK	SK				SK	SK	SK	HL	HL			SK	SK	SK	SK		
DEC	SK												SK												HL		HL	HL		SK		

Vacation VA  
 Sick SK  
 Holiday HL

Vacation Schedule 2007

NAME: Terri Hodnet

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	
JAN	HL	HL													HL																	
FEB																				HL	HL											
MAR																												VA	VA	VA		
APR						HL																										
MAY																												HL	VA	VA	VA	
JUN																																
JUL		VA	VA	HL	VA	VA																								VA		
AUG																																
SEPT			HL																													
OCT																																SK
NOV	HL											HL							VA	VA	VA	HL	HL									
DEC													SK				VA	VA	VA	VA	VA			HL	HL						HL	

Vacation VA  
 Sick SK  
 Holiday HL

Vacation Schedule 2007

NAME: Margeree Pearson

(318)628-7969

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31		
JAN	HL	HL													HL																		
FEB																			HL	HL													
MAR																																	
APR						HL																											
MAY																												HL					
JUN																																	
JUL				HL															VA	VA			VA	VA									
AUG																																	
SEPT			HL																														
OCT															VA	VA	VA	VA	VA														
NOV	HL											HL				SK						HL	HL					SK					
DEC				VA	VA	VA	VA																	HL	HL	VA	VA	VA				HL	

Vacation VA  
 Sick SK  
 Holiday HL

WINN SHERIFF

Oct 27 08 04:10P

23

Vacation Schedule 2007

NAME: Brenda Usrey

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31		
JAN	HL	HL													HL																		
FEB													SK						HL	HL													
MAR														SK					SK	SK	SK	SK	SK								SK		
APR					SK	HL																											
MAY				SK																		SK								HL			
JUN											SK		SK					VA	VA	VA	VA	VA							SK				
JUL				HL					VA	VA	VA	VA	VA																				
AUG																																	
SEPT				HL									SK									SK											
OCT																																	
NOV	HL											HL										HL	HL										
DEC																			SK					HL	HL								HL

Vacation VA  
 Sick SK  
 Holiday HL

Vacation Schedule 2008

NAME: Terri Hodnet

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31			
JAN	HL																				HL													
FEB				HL													HL																	
MAR																					HL													
APR					HL																													
MAY																va										HL								
JUN								VA	VA	VA	VA	VA																						
JUL																																		
AUG																																		
SEPT																																		
OCT																																		
NOV																																		
DEC																																		

Vacation VA  
 Sick SK  
 Holiday HL

Vacation Schedule 2008

NAME: Margeree Pearson

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31			
JAN	HL																				HL													
FEB				SK	HL													HL																
MAR																						HL												
APR						HL																												
MAY																																		
JUN																																		
JUL																																		
AUG																																		
SEPT																																		
OCT																																		
NOV																																		
DEC																																		

Vacation VA  
 Sick SK  
 Holiday HL

P.20  
 RR67-R29(R1P1)  
 WINN SHERIFF  
 OCT 27 08 12:25P

Vacation Schedule 2008

NAME: Brenda Usrey

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	
JAN	HL									SK	SK			SK							HL											
FEB			SK	HL										VA			HL															
MAR																			SK		HL											
APR					HL																											
MAY																			VA	VA	VA	VA	VA				HL					
JUN																		VA	VA	VA						SK						
JUL																																
AUG																																
SEPT																																
OCT																																
NOV																																
DEC																																

Vacation VA  
 Sick SK  
 Holiday HL